

Selected FY2001 School District Financial Data

Prepared for the
2002 Interim School Finance Study Committee
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Purpose, Scope and Contents of this Document

Purpose

Representative Orville Smidt, Chairman of the 2002 Interim School Finance Study Committee asked if we could provide the committee with information to help explain the differences in expenditures per ADM that exist among the various school districts in South Dakota. This document is in response to his request.

Scope and Period Covered

We did not have sufficient time to perform a comprehensive analysis of the various factors affecting school district expenditures per ADM. The information presented in this report is based on factors that have often been discussed during other studies of school finance and certain factors that were apparent to us. There are certainly other factors that affect expenditure variability.

It is important to note that the data in this report is only for school fiscal year 2001 which is over one year old. Current financial information for a specific school district may differ significantly from what is presented in this report. Additionally, fluctuations in both revenues and expenditures from year to year do occur and a report covering a larger period of time might produce different results.

Report Content

The first part of this report contains statistical data and analysis on selected factors which affect the variability of school district expenditures per ADM. First, is a summary of these factors and their affects on expenditures per ADM. Following this summary is specific statistical data by school district for each of these factors. This part of the report begins on the following page.

The second part of the report contains a look at two specific school districts from three different sizes of school districts that we generically refer to as small, medium and large. We provide tables with specific statistical, revenue and expenditure data for each of the selected school districts. Additionally, preceding these tables for each size of district, we summarize reasons for some of the difference in expenditures per ADM between the two selected districts. This part of the report begins on page 22.

Summary of Selected School District Revenue And Expenditure Variability Factors FY2001

The following paragraphs identify factors affecting variability in school district expenditures per ADM that we considered and information about each factor.

Other Revenues

Certain revenues are not evenly distributed resulting in varying amounts of resources available to districts. We looked at four revenues (Gross Receipts Tax, County Apportionment, Bank Franchise Tax and Mobile Home Taxes) and found that 95% (167 of 176) of the districts fell within a range of \$126 to \$644 per ADM for the total of these four revenues. See pages 4-7.

Transportation Costs

Transportation expenditures are for the most part unavoidable and vary more with the geography of a district than its number of students. General Fund transportation expenditures for 95% (163 of 172) of the districts fell within a range of \$45 to \$680 per ADM. See pages 8-12.

Teacher Salaries

Average teacher salaries per district ranged from \$19,994 to \$35,751 in FY2001. This would account for significant differences in expenditures per pupil. Using the difference between each district's average salary and the average salary of all districts we computed a value for indicating variability that results in expenditures per ADM from \$676 higher than the average to \$1,080 lower than the average. See pages 13-16. Please note that values, other than the average teacher salaries, presented in this section are hypothetical not actual values and are only for indicating variability.

Pension Levy

A separate \$.30 per thousand levy is allowed for pension purposes. This allows districts to shift some of this cost out of the general fund reducing general fund expenditures. 79 districts had a pension levy for FY2001. The maximum pension taxing capacity per ADM for 95% (167 of 176) of the districts fell within a range of \$30 to \$276. This wealth difference allows some districts to shift most of their pension expense out of the general fund and others to shift very little. See pages 17-21.

Expansion of Capital Outlay Fund Uses

During the last few legislative sessions, additional uses have been allowed for capital outlay funds. This will allow shifting of some previous general fund expenditures to the capital outlay fund and will also affect the comparability of general fund expenditure data. The taxing capacity of the capital outlay fund is not equalized and allows some districts to shift more than others. Capital outlay taxing capacity per ADM for 95% (167 of 176) of the districts ranged from \$301 per ADM to \$2,756 per student for FY2001. See pages 17-21.

Districts below the median taxing capacity per ADM were nearly three times as likely to be levying the maximum three dollars per thousand in the capital outlay fund as those districts above the median. Fifty percent (43 districts) of those districts below the median taxing capacity were at the maximum while only eighteen percent (16 districts) above the median were at the maximum levy. The average levy for districts above the median taxing capacity per ADM was \$1.71 per thousand and \$2.39 per thousand for those below the median taxing capacity.

Districts below the median taxing capacity were more than twice as likely to be making bonded indebtedness payments outside of the capital outlay fund as those districts above the median. Thirty-three percent of those districts below the median taxing capacity were making bonded indebtedness payments outside of the capital outlay fund while only seventeen percent of those above the median taxing capacity were doing so.

**Statistical Data For School District
Total of Selected Revenues Per ADM
FY2001**
(see following three pages for details by district)

Mean	\$306
Median	\$259
Range	\$2,090
Minimum	\$16
Maximum	\$2,106
Count	176

Note on calculation:

The selected revenues per ADM amounts were calculated by adding each district's revenue amounts for Gross Receipts Tax, County Apportionment, Bank Franchise Tax, and Mobile Home Tax and dividing the resulting sum by each district's ADM.

Selected School District Revenues - FY2001										
Descending Order of Total Selected Revenues										
District Name	Per ADM Amounts									
	Gross Receipts	County Apportionment	Bank Franchise	Mobile Home	Enrolled ADM	Gross Receipts	County Apportionment	Bank Franchise	Mobile Home	Total
AGAR 58-1	\$35,488	\$11,758	\$2,529	\$9,607	28.200	\$1,258	\$417	\$90	\$341	\$2,106
POLY 29-2	\$8,334	\$1,143	\$5,126	\$82	11.000	\$758	\$104	\$466	\$7	\$1,335
CARTHAGE 48-2	\$11,291	\$1,164	\$1,921	\$571	14.058	\$803	\$83	\$137	\$41	\$1,064
HOVEN 53-2	\$49,981	\$21,836	\$52,230	\$8,629	186.149	\$269	\$117	\$281	\$46	\$713
JONES COUNTY 37-3	\$66,861	\$47,335	\$20,747	\$2,447	213.065	\$314	\$222	\$97	\$11	\$644
NORTHWEST 52-3	\$0	\$1,152	\$4,567	\$0	9.000	\$0	\$128	\$507	\$0	\$635
ELK MOUNTAIN 16-2	\$2,432	\$3,286	\$169	\$1,534	12.528	\$194	\$262	\$13	\$122	\$591
LYMAN 42-1	\$136,045	\$96,822	\$5,786	\$6,339	425.225	\$320	\$228	\$14	\$15	\$577
HARROLD 32-1	\$25,002	\$11,143	\$29,080	\$1,982	117.486	\$213	\$95	\$248	\$17	\$573
HARDING COUNTY 31-1	\$134,123	\$24,355	\$7,726	\$5,233	313.134	\$428	\$78	\$25	\$17	\$548
SULLY BUTTES 58-2	\$75,930	\$56,214	\$23,234	\$8,189	314.856	\$241	\$179	\$74	\$26	\$520
ELK POINT-JEFFERSON 61-7	\$83,718	\$223,726	\$22,743	\$1,629	653.562	\$128	\$342	\$35	\$2	\$507
ALCESTER-HUDSON 61-1	\$90,263	\$127,563	\$16,321	\$1,897	467.074	\$193	\$273	\$35	\$4	\$505
IRENE 63-2	\$94,716	\$21,822	\$0	\$1,647	240.423	\$394	\$91	\$0	\$7	\$492
KADOKA 35-1	\$101,025	\$74,605	\$2,261	\$6,290	381.392	\$265	\$196	\$6	\$16	\$483
WALL 51-5	\$124,570	\$26,229	\$0	\$7,765	340.566	\$366	\$77	\$0	\$23	\$466
SELBY AREA 62-5	\$62,680	\$42,869	\$23,445	\$3,254	284.943	\$220	\$150	\$82	\$11	\$463
BALTIC 49-1	\$55,645	\$21,887	\$63,140	\$8,120	333.236	\$167	\$66	\$189	\$24	\$446
WAKONDA 13-2	\$51,139	\$26,831	\$0	\$1,348	178.899	\$286	\$150	\$0	\$8	\$444
GREATER HOYT 61-4	\$8,581	\$22,137	\$4,148	\$0	78.720	\$109	\$281	\$53	\$0	\$443
PLANKINTON 01-1	\$65,639	\$15,974	\$0	\$1,927	192.938	\$340	\$83	\$0	\$10	\$433
HECLA-HOUGHTON 06-4	\$23,020	\$8,227	\$11,431	\$1,028	101.227	\$227	\$81	\$113	\$10	\$431
DELL RAPIDS 49-3	\$134,507	\$67,788	\$163,529	\$5,053	861.381	\$156	\$79	\$190	\$6	\$431
HURLEY 60-2	\$64,077	\$5,672	\$6,213	\$3,389	185.237	\$346	\$31	\$34	\$18	\$429
HAAKON 27-1	\$74,665	\$34,384	\$44,009	\$4,361	374.451	\$199	\$92	\$118	\$12	\$421
GREATER SCOTT 61-5	\$3,801	\$10,487	\$2,380	\$457	40.800	\$93	\$257	\$58	\$11	\$419
MOBRIDGE 62-3	\$126,615	\$101,421	\$22,130	\$1,732	606.805	\$209	\$167	\$36	\$3	\$415
CONDE 56-1	\$18,557	\$5,693	\$4,035	\$740	70.330	\$264	\$81	\$57	\$11	\$413
GAYVILLE-VOLIN 63-1	\$43,228	\$26,111	\$10,717	\$4,824	209.366	\$206	\$125	\$51	\$23	\$405
TRI-VALLEY 49-6	\$104,037	\$49,079	\$162,717	\$2,883	791.463	\$131	\$62	\$206	\$4	\$403
BISON 52-1	\$36,367	\$5,620	\$13,496	\$2,642	148.084	\$246	\$38	\$91	\$18	\$393
ROSHOLT 54-4	\$28,368	\$26,495	\$13,195	\$1,011	182.913	\$155	\$145	\$72	\$6	\$378
DEUEL 19-4	\$118,669	\$40,141	\$75,731	\$2,485	628.908	\$189	\$84	\$120	\$4	\$377
CUSTER 16-1	\$221,286	\$92,715	\$18,388	\$43,226	994.622	\$222	\$93	\$18	\$43	\$376
DAKOTA VALLEY 61-8	\$16,969	\$221,597	\$30,378	\$11,076	774.318	\$22	\$286	\$39	\$14	\$361
WEST CENTRAL 49-7	\$180,453	\$74,796	\$165,051	\$6,410	1,183.303	\$152	\$63	\$139	\$5	\$359
PLATTE COMMUNITY 11-3	\$105,779	\$35,623	\$30,892	\$1,534	485.956	\$218	\$73	\$64	\$3	\$358
GARRETSON 49-4	\$63,063	\$30,388	\$80,466	\$2,943	495.634	\$127	\$61	\$162	\$6	\$356
GEDDES COMMUNITY 11-2	\$25,176	\$9,206	\$10,159	\$142	126.471	\$199	\$73	\$80	\$1	\$353
OLDHAM - RAMONA 39-5	\$47,047	\$12,248	\$4,283	\$2,041	187.006	\$252	\$65	\$23	\$11	\$351
ESTELLINE 28-2	\$57,955	\$16,167	\$17,730	\$3,786	273.655	\$212	\$59	\$65	\$14	\$350
WILMOT 54-7	\$42,241	\$41,403	\$15,093	\$3,239	294.688	\$143	\$140	\$51	\$11	\$345
BERESFORD 61-2	\$74,397	\$137,144	\$22,590	\$1,461	702.406	\$106	\$195	\$32	\$2	\$335
HYDE 34-1	\$55,548	\$21,199	\$9,676	\$2,283	266.320	\$209	\$80	\$36	\$9	\$334
GETTYSBURG 53-1	\$47,106	\$24,717	\$37,355	\$1,076	331.245	\$142	\$75	\$113	\$3	\$333
MCCOOK CENTRAL 43-7	\$93,429	\$19,734	\$10,991	\$575	375.570	\$249	\$53	\$29	\$2	\$333
VIBORG 60-5	\$75,651	\$8,461	\$0	\$2,902	262.927	\$288	\$32	\$0	\$11	\$331
WHITE LAKE 01-3	\$41,818	\$13,515	\$0	\$1,271	172.069	\$243	\$79	\$0	\$7	\$329
DUPREE 64-2	\$23,232	\$9,628	\$42,744	\$3,843	242.277	\$96	\$40	\$176	\$16	\$328
HITCHCOCK 02-1	\$20,723	\$8,058	\$5,036	\$1,313	109.000	\$190	\$74	\$46	\$12	\$322
SISSETON 54-9	\$117,326	\$232,284	\$33,179	\$9,008	1,226.850	\$96	\$189	\$27	\$7	\$319
DEUBROOK AREA 05-6	\$49,144	\$30,474	\$37,626	\$2,514	375.461	\$131	\$81	\$100	\$7	\$319
WESSIONGTON 02-4	\$17,313	\$6,954	\$5,901	\$1,532	100.392	\$172	\$69	\$59	\$15	\$315
CORSICA 21-2	\$48,191	\$10,656	\$7,971	\$819	215.171	\$224	\$50	\$37	\$4	\$315
BRANDON VALLEY 49-2	\$325,232	\$160,205	\$261,498	\$37,696	2,510.068	\$130	\$64	\$104	\$15	\$313
ELM VALLEY 06-2	\$24,543	\$13,147	\$14,019	\$4,700	181.129	\$136	\$73	\$77	\$26	\$312
MIDLAND 27-2	\$16,193	\$7,854	\$9,608	\$905	111.029	\$146	\$71	\$87	\$8	\$312
BONESTEEL-FAIRFAX 26-5	\$33,767	\$9,668	\$13,326	\$1,390	186.883	\$181	\$52	\$71	\$7	\$311
STICKNEY 01-2	\$37,243	\$13,586	\$0	\$1,037	167.171	\$223	\$81	\$0	\$6	\$310
BRISTOL 18-1	\$21,516	\$7,827	\$4,484	\$464	111.543	\$193	\$70	\$40	\$4	\$307
WESSIONGTON 36-2	\$65,414	\$16,026	\$14,885	\$3,110	325.829	\$201	\$49	\$46	\$10	\$306
EDMUND'S CENTRAL 22-5	\$33,906	\$10,825	\$11,822	\$1,450	193.423	\$175	\$56	\$61	\$7	\$299
GREGORY 26-4	\$89,253	\$24,446	\$19,654	\$4,937	464.460	\$192	\$53	\$42	\$11	\$298
MONROSE 43-2	\$40,595	\$10,650	\$13,015	\$3,530	228.469	\$178	\$47	\$57	\$15	\$297
GROTON 06-3	\$84,761	\$35,667	\$28,228	\$10,450	538.441	\$157	\$66	\$52	\$19	\$294
KIMBALL 07-2	\$57,426	\$26,749	\$16	\$2,074	292.640	\$196	\$91	\$0	\$7	\$294
BOWDLE 22-1	\$29,369	\$8,978	\$2,742	\$1,288	144.680	\$203	\$62	\$19	\$9	\$293
MENNO 33-2	\$47,981	\$15,742	\$22,854	\$0	296.065	\$162	\$53	\$77	\$0	\$292
ROSLYN 18-2	\$33,264	\$10,440	\$5,608	\$1,559	177.201	\$188	\$59	\$32	\$9	\$288
FREEMAN 33-1	\$84,122	\$18,053	\$23,411	\$585	440.984	\$191	\$41	\$53	\$1	\$286
DOLAND 56-2	\$36,219	\$11,000	\$6,006	\$509	191.287	\$189	\$58	\$31	\$3	\$281
SIOUX VALLEY 05-5	\$43,476	\$63,266	\$48,887	\$10,529	599.058	\$73	\$106	\$82	\$18	\$279

Selected School District Revenues - FY2001										
Descending Order of Total Selected Revenues										
District Name						Per ADM Amounts				
	Gross Receipts	County Apportionment	Bank Franchise	Mobile Home	Enrolled ADM	Gross Receipts	County Apportionment	Bank Franchise	Mobile Home	Total
EDGEMONT 23-1	\$21,537	\$16,495	\$7,246	\$5,593	183.905	\$117	\$90	\$39	\$30	\$276
BON HOMME 04-2	\$147,960	\$32,579	\$16,019	\$3,388	730.580	\$203	\$45	\$22	\$5	\$275
BURKE 26-2	\$40,522	\$12,642	\$13,400	\$2,271	252.355	\$161	\$50	\$53	\$9	\$273
MEADE 46-1	\$73,138	\$501,681	\$98,896	\$83,053	2,774.596	\$26	\$181	\$36	\$30	\$273
CHESTER AREA 39-1	\$52,666	\$25,144	\$17,213	\$5,759	369.775	\$142	\$68	\$47	\$16	\$273
ELKTON 05-3	\$43,348	\$34,878	\$27,045	\$1,141	390.726	\$111	\$89	\$69	\$3	\$272
WAVERLY 14-5	\$13,045	\$8,310	\$11,604	\$1,608	127.703	\$102	\$65	\$91	\$13	\$271
RUTLAND 39-4	\$22,483	\$9,488	\$308	\$1,861	126.353	\$178	\$75	\$2	\$15	\$270
PARKER 60-4	\$88,042	\$16,227	\$21,790	\$3,127	479.494	\$184	\$34	\$45	\$7	\$270
ALPENA 36-1	\$14,782	\$5,506	\$4,309	\$576	93.491	\$158	\$59	\$46	\$6	\$269
LANGFORD 45-2	\$39,704	\$13,163	\$10,252	\$2,677	245.643	\$162	\$54	\$42	\$11	\$269
BENNETT COUNTY 03-1	\$97,878	\$51,018	\$0	\$4,697	581.234	\$168	\$88	\$0	\$8	\$264
FAITH 46-2	\$13,206	\$22,053	\$16,606	\$3,221	208.727	\$63	\$106	\$80	\$15	\$264
WINNER 59-2	\$157,439	\$50,940	\$45,163	\$15,451	1,020.957	\$154	\$50	\$44	\$15	\$263
WOOD 47-2	\$9,812	\$3,158	\$2,271	\$2,143	66.750	\$147	\$47	\$34	\$32	\$260
VEBLEN 45-3	\$18,037	\$6,724	\$4,597	\$598	115.421	\$156	\$58	\$40	\$5	\$259
SOUTH SHORE 14-3	\$15,396	\$8,902	\$6,178	\$849	120.967	\$127	\$74	\$51	\$7	\$259
WEBSTER 18-4	\$86,097	\$38,460	\$16,489	\$3,595	558.760	\$154	\$69	\$30	\$6	\$259
NEWELL 09-2	\$51,870	\$23,408	\$29,070	\$14,368	458.406	\$113	\$51	\$63	\$31	\$258
COLOME 59-1	\$26,683	\$9,661	\$9,303	\$3,427	190.158	\$140	\$51	\$49	\$18	\$258
HANSON 30-1	\$54,996	\$21,840	\$6,839	\$2,529	335.092	\$164	\$65	\$20	\$8	\$257
CHAMBERLAIN 07-1	\$133,531	\$86,146	\$0	\$7,727	889.924	\$150	\$97	\$0	\$9	\$256
WAUBAY 18-3	\$30,609	\$24,492	\$5,348	\$2,850	248.168	\$123	\$99	\$22	\$11	\$255
WOONSOCKET 55-4	\$33,783	\$14,401	\$4,056	\$1,583	211.577	\$160	\$68	\$19	\$7	\$254
SUMMIT 54-6	\$16,657	\$16,269	\$4,384	\$962	150.574	\$111	\$108	\$29	\$6	\$254
WAGNER COMMUNITY 11-4	\$101,652	\$60,350	\$26,856	\$3,133	757.010	\$134	\$80	\$35	\$4	\$253
IPSWICH 22-3	\$60,328	\$27,295	\$14,022	\$4,743	420.168	\$144	\$65	\$33	\$11	\$253
HOT SPRINGS 23-2	\$105,536	\$83,225	\$15,199	\$27,257	919.161	\$115	\$91	\$17	\$30	\$253
HOWARD 48-3	\$96,994	\$22,192	\$8,941	\$1,648	518.243	\$187	\$43	\$17	\$3	\$250
BRIDGEWATER 43-6	\$29,756	\$7,778	\$7,563	\$682	183.609	\$162	\$42	\$41	\$4	\$249
CLARK 12-2	\$83,014	\$23,666	\$19,893	\$4,379	528.683	\$157	\$45	\$38	\$8	\$248
SCOTLAND 04-3	\$47,687	\$25,796	\$21,586	\$3,005	396.309	\$120	\$65	\$54	\$8	\$247
ISABEL 20-2	\$7,744	\$892	\$20,425	\$1,392	123.408	\$63	\$7	\$166	\$11	\$247
LEOLA 44-2	\$44,912	\$3,505	\$8,037	\$3,094	241.500	\$186	\$15	\$33	\$13	\$247
ANDES CENTRAL 11-1	\$51,019	\$26,490	\$12,521	\$1,927	375.054	\$136	\$71	\$33	\$5	\$245
LEAD-DEADWOOD 40-1	\$5,981	\$175,972	\$51,164	\$10,569	996.990	\$6	\$177	\$51	\$11	\$245
ETHAN 17-1	\$11,586	\$33,653	\$0	\$583	189.161	\$61	\$178	\$0	\$3	\$242
CENTERVILLE 60-1	\$37,202	\$16,163	\$9,103	\$1,982	267.864	\$139	\$60	\$34	\$7	\$240
BRITTON 45-1	\$86,217	\$25,086	\$11,816	\$4,606	530.943	\$162	\$47	\$22	\$9	\$240
MARION 60-3	\$64,643	\$10,421	\$467	\$3,040	328.479	\$197	\$32	\$1	\$9	\$239
FAULKTON 24-2	\$46,885	\$17,742	\$5,481	\$2,361	304.727	\$154	\$58	\$18	\$8	\$238
SPEARFISH 40-2	\$45,958	\$351,077	\$45,565	\$52,350	2,095.942	\$22	\$168	\$22	\$25	\$237
EMERY 30-2	\$31,967	\$10,455	\$2,523	\$802	193.769	\$165	\$54	\$13	\$4	\$236
EAGLE BUTTE 20-1	\$61,275	\$9,761	\$19,997	\$3,212	399.840	\$153	\$24	\$50	\$8	\$235
ARMOUR 21-1	\$38,450	\$8,612	\$7,001	\$2,132	238.811	\$161	\$36	\$29	\$9	\$235
CRESBARD 24-1	\$25,709	\$12,351	\$2,902	\$943	180.771	\$142	\$68	\$16	\$5	\$231
WOLSEY 02-5	\$24,999	\$12,962	\$6,057	\$1,460	196.190	\$127	\$66	\$31	\$7	\$231
LEMMON 52-2	\$59,090	\$12,852	\$23,989	\$4,934	438.341	\$135	\$29	\$55	\$11	\$230
TRIPP-DELMONT 33-5	\$40,156	\$12,454	\$12,694	\$242	287.675	\$140	\$43	\$44	\$1	\$228
FLORENCE 14-1	\$17,586	\$15,787	\$11,155	\$5,197	218.794	\$80	\$72	\$51	\$24	\$227
BROOKINGS 05-1	\$119,488	\$280,746	\$187,155	\$41,381	2,767.851	\$43	\$101	\$68	\$15	\$227
AVON 04-1	\$36,061	\$11,130	\$7,710	\$729	247.278	\$146	\$45	\$31	\$3	\$225
EUREKA 44-1	\$42,128	\$5,713	\$6,487	\$3,820	259.103	\$163	\$22	\$25	\$15	\$225
WILLOW LAKE 12-3	\$27,728	\$9,532	\$9,538	\$1,431	214.971	\$129	\$44	\$44	\$7	\$224
HENRY 14-2	\$11,175	\$9,359	\$8,197	\$3,511	144.361	\$77	\$65	\$57	\$24	\$223
OELRICH'S 23-3	\$12,197	\$5,156	\$0	\$2,440	88.864	\$137	\$58	\$0	\$27	\$222
PIERRE 32-2	\$69,795	\$201,551	\$282,516	\$48,297	2,728.186	\$26	\$74	\$104	\$18	\$222
SIOUX FALLS 49-5	\$206,209	\$1,325,249	\$2,385,954	\$298,772	19,072,377	\$11	\$69	\$125	\$16	\$221
ARLINGTON 38-1	\$23,757	\$21,392	\$29,495	\$5,436	362,686	\$66	\$59	\$81	\$15	\$221
TULARE 56-5	\$22,339	\$9,397	\$8,340	\$1,237	189,396	\$118	\$50	\$44	\$7	\$219
VERMILLION 13-1	\$41,132	\$197,738	\$40,439	\$16,502	1,363,391	\$30	\$145	\$30	\$12	\$217
ARTESIAN-LETCHER 55-5	\$38,318	\$17,013	\$5,554	\$1,417	288,186	\$133	\$59	\$19	\$5	\$216
GRANT-DEUEL 25-3	\$29,133	\$11,639	\$15,351	\$1,463	266,763	\$109	\$44	\$58	\$5	\$216
LENNOX 41-4	\$216,669	\$97,329	\$19,837	\$11,158	1,599,189	\$135	\$61	\$12	\$7	\$215
MOUNT VERNON 17-3	\$23,018	\$22,108	\$12,765	\$2,801	282,320	\$82	\$78	\$45	\$10	\$215
NEW UNDERWOOD 51-3	\$28,814	\$16,818	\$5,712	\$8,686	279,240	\$103	\$60	\$20	\$31	\$214
HAMLIN 28-3	\$87,267	\$37,787	\$15,489	\$5,047	681,343	\$128	\$55	\$23	\$7	\$213
HILL CITY 51-2	\$68,060	\$42,264	\$0	\$16,904	595,517	\$114	\$71	\$0	\$28	\$213
CASTLEWOOD 28-1	\$41,030	\$19,200	\$5,517	\$4,393	332,137	\$124	\$58	\$17	\$13	\$212
STANLEY COUNTY 57-1	\$23,464	\$61,234	\$14,883	\$21,397	580,680	\$40	\$105	\$26	\$37	\$208
BIG STONE CITY 25-1	\$4,407	\$11,570	\$1,815	\$1,316	92,280	\$48	\$125	\$20	\$14	\$207
HERREID 10-1	\$23,198	\$7,969	\$4,387	\$270	173,717	\$134	\$46	\$25	\$2	\$207

Selected School District Revenues - FY2001											
Descending Order of Total Selected Revenues											
District Name	Gross	County	Bank	Mobile	Enrolled	Gross	County	Bank	Mobile	Per ADM Amounts	
	Receipts	Apportionment	Franchise	Home	ADM	Receipts	Apportionment	Franchise	Home	Total	
POLLOCK 10-2	\$17,683	\$5,367	\$3,045	\$143	128,439	\$138	\$42	\$24	\$1	\$205	
NORTHWESTERN 56-3	\$31,150	\$14,684	\$9,985	\$1,274	279,900	\$111	\$52	\$36	\$5	\$204	
IROQUOIS 02-3	\$17,976	\$15,613	\$10,660	\$2,622	229,308	\$78	\$68	\$46	\$11	\$203	
YANKTON 63-3	\$104,952	\$398,812	\$97,628	\$27,913	3,139,634	\$33	\$127	\$31	\$9	\$200	
MILLER 29-1	\$45,475	\$16,932	\$45,620	\$3,287	565,154	\$80	\$30	\$81	\$6	\$197	
PARKSTON 33-3	\$68,195	\$27,064	\$33,256	\$630	671,912	\$101	\$40	\$49	\$1	\$191	
DE SMET 38-2	\$20,222	\$16,732	\$16,334	\$4,056	302,381	\$67	\$55	\$54	\$13	\$189	
SHANNON COUNTY 65-1	\$183,139	\$900	\$0	\$2,005	984,605	\$186	\$1	\$0	\$2	\$189	
FLANDREAU 50-3	\$30,378	\$101,390	\$11,511	\$4,208	807,206	\$38	\$126	\$14	\$5	\$183	
COLMAN-EGAN 50-5	\$21,086	\$31,431	\$5,023	\$3,972	342,555	\$62	\$92	\$15	\$12	\$181	
ABERDEEN 06-1	\$201,120	\$229,196	\$170,462	\$46,931	3,832,693	\$52	\$60	\$44	\$12	\$168	
CANISTOTA 43-1	\$24,792	\$9,268	\$4,992	\$1,478	242,133	\$102	\$38	\$21	\$6	\$167	
MCLAUGHLIN 15-2	\$44,029	\$9,430	\$9,866	\$2,330	392,976	\$112	\$24	\$25	\$6	\$167	
DOUGLAS 51-1	\$50,768	\$263,517	\$19,910	\$51,042	2,306,428	\$22	\$114	\$9	\$22	\$167	
CANTON 41-1	\$73,212	\$63,142	\$17,476	\$3,491	945,457	\$77	\$67	\$18	\$4	\$166	
LAKE PRESTON 38-3	\$11,360	\$12,396	\$13,446	\$1,943	236,629	\$48	\$52	\$57	\$8	\$165	
WATERTOWN 14-4	\$63,573	\$355,470	\$166,429	\$75,448	4,013,823	\$16	\$89	\$41	\$19	\$165	
MILBANK 25-4	\$62,206	\$71,670	\$25,827	\$6,264	1,040,093	\$60	\$69	\$25	\$6	\$160	
MADISON CENTRAL 39-2	\$58,221	\$108,055	\$34,471	\$14,930	1,372,801	\$42	\$79	\$25	\$11	\$157	
WARNER 06-5	\$23,070	\$16,834	\$0	\$3,228	275,669	\$84	\$61	\$0	\$12	\$157	
MITCHELL 17-2	\$129,644	\$271,268	\$0	\$12,901	2,648,607	\$49	\$102	\$0	\$5	\$156	
HARRISBURG 41-2	\$41,378	\$47,384	\$8,812	\$24,782	789,043	\$52	\$60	\$11	\$31	\$154	
WHITE RIVER 47-1	\$42,735	\$16,207	\$1,211	\$4,489	440,144	\$97	\$37	\$3	\$10	\$147	
RAPID CITY AREA 51-4	\$301,802	\$1,099,077	\$363,655	\$183,786	13,306,473	\$23	\$83	\$27	\$14	\$147	
TODD COUNTY 66-1	\$262,562	\$4,912	\$2,868	\$2,658	1,947,068	\$135	\$3	\$1	\$1	\$140	
BELLE FOURCHE 09-1	\$18,886	\$68,002	\$42,231	\$54,648	1,335,269	\$14	\$51	\$32	\$41	\$138	
TIMBER LAKE 20-3	\$21,079	\$0	\$11,099	\$2,235	272,460	\$77	\$0	\$41	\$8	\$126	
HURON 02-2	\$51,653	\$165,760	\$35,817	\$12,577	2,298,126	\$22	\$72	\$16	\$5	\$115	
REDFIELD 56-4	\$18,559	\$37,386	\$20,684	\$2,508	708,657	\$26	\$53	\$29	\$4	\$112	
MCINTOSH 15-1	\$8,661	\$0	\$7,050	\$183	190,843	\$45	\$0	\$37	\$1	\$83	
LAKE HENDRICKS 05-4	\$0	\$292	\$1,830	\$0	33,517	\$0	\$9	\$55	\$0	\$64	
SMEE 15-3	\$0	\$2,133	\$0	\$396	159,924	\$0	\$13	\$0	\$2	\$15	
Totals/Aggregates	\$10,362,024	\$10,744,399	\$6,902,013	\$1,675,795	126,465,661	\$82	\$85	\$55	\$13	\$235	

**Statistical Data For School District
General Fund**
Transportation Expenditures per ADM
FY2001
(see following four pages for details by district)

Mean	\$261
Median	\$238
Range	\$860
Minimum	\$2
Maximum	\$862
Count	172

School District	
General Fund Transportation Expenditure Data FY2001	
Descending Order of Transportation Expenditures Per ADM	
School District	General Fund Transportation Expenditures Per ADM
Shannon County 65-1	\$862
Hecla-Houghton 06-4	\$805
McIntosh 15-1	\$731
Agar 58-1	\$730
Roslyn 18-2	\$680
Carthage 48-2	\$602
Elk Mountain 16-2	\$553
Miller 29-1	\$512
Bison 52-1	\$501
Waubay 18-3	\$479
Wakonda 13-2	\$471
Conde 56-1	\$468
Lyman 42-1	\$447
Artesian-Letcher 55-5	\$442
Selby 62-5	\$441
Waverly 14-5	\$428
Iroquoise 02-3	\$426
Cresbard 24-1	\$406
Elm Valley 06-2	\$402
Wilmot 54-7	\$399
Wessington Springs 36-2	\$396
Harrold 32-1	\$396
Veblen 45-3	\$393
Grant-Deuel 25-3	\$392
Hyde 34-1	\$388
Ipswich 22-3	\$380
Edmunds Central 22-5	\$380
Bristol 18-1	\$379
Webster 18-4	\$377
Eureka 44-1	\$376
Plankinton 01-1	\$373
Hitchcock 02-1	\$368
Northwestern 56-3	\$364
Faulkton 24-2	\$362
South Shore 14-3	\$358
Hurley 60-2	\$357
Doland 56-2	\$354
Sisseton 54-9	\$351
Bonesteel-Fairfax 26-5	\$339
Clark 12-2	\$336
Scotland 04-3	\$331
Alcester-Hudson 61-1	\$331
Willow Lake 12-3	\$331
Hamlin 28-3	\$329
Smee 15-3	\$329
Oldham-Ramona 39-5	\$327

School District	
General Fund Transportation Expenditure Data FY2001	
Descending Order of Transportation Expenditures Per ADM	
	General Fund Transportation Expenditures Per ADM
School District	
Dupree 64-2	\$326
Langford 45-2	\$319
Irene 63-2	\$319
Alpena 36-1	\$314
McLaughlin 15-2	\$311
Leola 44-2	\$311
Henry 14-2	\$311
Bennett County 03-1	\$307
Bowdle 22-1	\$306
Todd County 66-1	\$300
Howard 48-3	\$299
Florence 14-1	\$293
Elkton 05-3	\$292
Timber Lake 20-3	\$291
Pollock 10-2	\$291
Hanson 30-1	\$291
Harding County 31-1	\$290
Rutland 39-4	\$289
Montrose 43-2	\$287
Groton 06-3	\$286
Deubrook 05-6	\$284
Tri-Valley 49-6	\$283
Emery 30-2	\$283
Chester 39-1	\$282
White Lake 01-3	\$281
Tulare 56-5	\$276
Summit 54-6	\$275
Burke 26-2	\$273
McCook Central 43-7	\$272
Herreid 10-1	\$266
Newell 09-2	\$263
Wood 47-2	\$262
Gregory 26-4	\$258
Rosholt 54-4	\$256
Colome 59-1	\$255
Isabel 20-2	\$254
Deuel 19-4	\$252
Wolsey 02-5	\$247
Britton 45-1	\$246
Wessington 02-4	\$242
Tripp-Delmont 33-5	\$234
Milbank 25-4	\$233
Lake Preston 38-3	\$233
Warner 06-5	\$233
Jones County 37-3	\$232
Kimball 07-2	\$230

School District	
General Fund Transportation Expenditure Data FY2001	
Descending Order of Transportation Expenditures Per ADM	
School District	General Fund Transportation Expenditures Per ADM
Edgemont 23-1	\$228
Wagner 11-4	\$223
Bon Homme 04-2	\$219
Garretson 49-4	\$219
Elk Point-Jefferson 61-7	\$219
Parker 60-4	\$217
Canton 41-1	\$216
Parkston 33-3	\$216
Colman-Egan 50-5	\$216
Chamberlain 07-1	\$215
Armour 21-1	\$213
Dakota Valley 61-8	\$213
Freeman 33-1	\$213
Flandreau 50-3	\$212
Estelline 28-2	\$212
Corsica 21-2	\$212
Stickney 01-2	\$212
Beresford 61-2	\$209
Lennox 41-4	\$205
Redfield 56-4	\$203
White River 47-1	\$203
Woonsocket 55-4	\$201
De Smet 38-2	\$200
Lemmon 52-2	\$197
Harrisburg 41-2	\$197
Dell Rapids 49-3	\$196
Meade 46-1	\$193
Arlington 38-1	\$193
Kadoka 35-1	\$193
Viborg 60-5	\$183
West Central 49-7	\$179
Ethan 17-1	\$179
Hill City 51-2	\$177
Brandon Valley 49-2	\$173
Menno 33-2	\$167
Castlewood 28-1	\$165
Lead-Deadwood 40-1	\$164
Gayville-Volin 63-1	\$164
Avon 04-1	\$163
Baltic 49-1	\$158
Vermillion 13-1	\$155
Canistota 43-1	\$154
Sioux Valley 05-5	\$149
Douglas 51-1	\$143
Centerville 60-1	\$141
Geddes 11-2	\$138

School District	General Fund Transportation Expenditure Data FY2001 Descending Order of Transportation Expenditures Per ADM	General Fund Transportation Expenditures Per ADM
School District		
Bridgewater 43-6		\$134
Madison Central 39-2		\$132
Marion 60-3		\$132
Custer 16-1		\$130
Mount Vernon 17-3		\$130
Andes Central 11-1		\$128
Hoven 53-2		\$125
Wall 51-5		\$124
Faith 46-2		\$124
Watertown 14-4		\$122
Huron 02-2		\$117
Mitchell 17-2		\$116
Winner 59-2		\$114
Haakon 27-1		\$112
Midland 27-2		\$106
Yankton 63-3		\$103
Aberdeen 06-1		\$102
Hot Springs 23-2		\$97
Belle Fourche 09-1		\$97
Gettysburg 53-1		\$91
Oelrichs 23-3		\$91
Platte 11-3		\$84
Brookings 05-1		\$81
Spearfish 40-2		\$78
Sully Buttes 58-2		\$75
Sioux Falls 49-5		\$74
Rapid City 51-4		\$58
Polo 29-2		\$53
Stanley County 57-1		\$45
Eagle Butte 20-1		\$44
Big Stone City 25-1		\$41
New Underwood 51-3		\$33
Pierre 32-2		\$23
Mobridge 62-3		\$2

**Statistical Data For School District
Teacher Salaries
FY2001**
(see following three pages for details by district)

Average Teacher Salary		Estimated Instructional Salary and Benefits (20%) Per ADM		Salary Differential = District Average Salary - Average of All Districts Per ADM	
Mean	\$27,361	Mean	\$3,000	Mean	(\$35)
Median	\$27,167	Median	\$2,794	Median	(\$14)
Range	\$15,757	Range	\$8,026	Range	\$1,756
Minimum	\$19,994	Minimum	\$1,959	Minimum	(\$1,080)
Maximum	\$35,751	Maximum	\$9,985	Maximum	\$676
Count	173	Count	173	Count	173

Notes:

Average Teacher Salaries:

Average teacher salaries were downloaded from the Department of Education website.

Estimated Instructional Salaries and Benefits Per ADM:

These values were computed by multiplying the district's average teacher salary (including a 20% benefit factor) times the number of district instructional staff and dividing the result by each district's ADM.

Salary Differential:

These values were computed by subtracting the average of all districts' teacher salaries from the average teacher salary for each district. This result was then multiplied by the district's number of instructional staff and divided by the district's ADM to arrive at a per ADM value.

The purpose of this calculation is demonstrate the effect that the variance in teacher salaries has on cost per ADM. A positive value indicates a higher cost per ADM because of teacher salaries that are higher than the average of all districts and a negative value indicates a lower cost per ADM because of teacher salaries that are lower than the average of all districts.

School District	Average Teacher Salary	Estimated Instructional Salary and Benefits (20%) Per ADM	Salary Differential = District Average Salary - Average of All Districts Per ADM
Teacher Salaries Data FY2001			
Descending Order of Average Teacher Salary			
School District	Average Teacher Salary	Estimated Instructional Salary and Benefits (20%) Per ADM	Salary Differential = District Average Salary - Average of All Districts Per ADM
Douglas 51-1	\$35,751	\$3,456	\$676
Rapid City 51-4	\$34,705	\$2,641	\$466
Sioux Falls 49-5	\$34,115	\$2,567	\$424
Spearfish 40-2	\$33,689	\$2,766	\$433
Pierre 32-2	\$33,679	\$2,483	\$388
Mitchell 17-2	\$33,068	\$2,424	\$349
Madison Central 39-2	\$32,496	\$2,503	\$330
Brookings 05-1	\$32,434	\$2,488	\$324
Watertown 14-4	\$32,360	\$2,401	\$309
Yankton 63-3	\$32,283	\$2,232	\$284
Milbank 25-4	\$31,773	\$2,764	\$320
Aberdeen 06-1	\$31,638	\$2,359	\$266
Bennett County 03-1	\$31,580	\$3,651	\$406
Mobridge 62-3	\$31,264	\$3,190	\$332
Shannon County 65-1	\$31,084	\$3,978	\$397
Huron 02-2	\$31,063	\$2,410	\$239
Canton 41-1	\$30,550	\$2,501	\$218
Brandon Valley 49-2	\$30,334	\$1,959	\$160
Meade 46-1	\$30,327	\$2,741	\$223
Vermillion 13-1	\$30,305	\$2,542	\$206
Lead-Deadwood 40-1	\$30,232	\$2,838	\$225
Beresford 61-2	\$30,134	\$2,682	\$206
Wall 51-5	\$30,063	\$3,188	\$239
Armour 21-1	\$30,055	\$3,171	\$237
Sisseton 54-9	\$30,034	\$2,794	\$207
Todd County 66-1	\$29,978	\$3,047	\$222
Britton 45-1	\$29,975	\$2,439	\$177
Webster 18-4	\$29,898	\$2,857	\$202
Selby 62-5	\$29,849	\$2,753	\$191
Custer 16-1	\$29,766	\$2,963	\$199
Hot Springs 23-2	\$29,438	\$2,456	\$144
Hill City 51-2	\$29,417	\$2,454	\$143
Lyman 42-1	\$29,281	\$2,950	\$161
Edgemont 23-1	\$29,221	\$3,928	\$208
Platte 11-3	\$29,190	\$2,840	\$148
Faulkton 24-2	\$28,981	\$2,705	\$126
McCook Central 43-7	\$28,961	\$2,693	\$124
Sioux Valley 05-5	\$28,874	\$2,406	\$105
Eagle Butte 20-1	\$28,838	\$4,206	\$179
Redfield 56-4	\$28,824	\$2,689	\$114
Tri-Valley 49-6	\$28,748	\$2,328	\$94
Hecla-Houghton 06-4	\$28,702	\$4,968	\$193
Wagner 11-4	\$28,680	\$2,819	\$108
Lemmon 52-2	\$28,661	\$3,005	\$114
Dell Rapids 49-3	\$28,641	\$2,234	\$83
Groton 06-3	\$28,612	\$2,716	\$99
Lennox 41-4	\$28,599	\$2,361	\$85
Big Stone City 25-1	\$28,567	\$4,421	\$155
Chester 39-1	\$28,527	\$2,351	\$80
Parkston 33-3	\$28,524	\$2,659	\$90
Bon Homme 04-2	\$28,516	\$2,445	\$83
Tripp-Delmont 33-5	\$28,396	\$3,246	\$99
Garretson 49-4	\$28,373	\$2,473	\$73
Eureka 44-1	\$28,290	\$2,922	\$80
West Central 49-7	\$28,219	\$2,166	\$55
Timber Lake 20-3	\$28,212	\$2,883	\$72
Cresbard 24-1	\$28,174	\$3,703	\$89
Flandreau 50-3	\$28,149	\$2,808	\$65

School District	Average Teacher Salary	Estimated Instructional Salary and Benefits (20%) Per ADM	Salary Differential = District Average Salary - Average of All Districts Per ADM
Teacher Salaries Data FY2001			
Descending Order of Average Teacher Salary			
School District	Average Teacher Salary	Estimated Instructional Salary and Benefits (20%) Per ADM	Salary Differential = District Average Salary - Average of All Districts Per ADM
Miller 29-1	\$28,095	\$2,899	\$63
Burke 26-2	\$28,052	\$3,295	\$68
Winner 59-2	\$28,008	\$2,476	\$48
Scotland 04-3	\$27,979	\$2,821	\$52
Alcester-Hudson 61-1	\$27,979	\$2,660	\$49
Grant-Deuel 25-3	\$27,920	\$2,474	\$41
Elk Point-Jefferson 61-7	\$27,877	\$2,186	\$34
Elkton 05-3	\$27,872	\$2,739	\$42
Wakonda 13-2	\$27,704	\$3,568	\$37
Harrisburg 41-2	\$27,666	\$2,154	\$20
Elk Mountain 16-2	\$27,650	\$5,297	\$46
Plankinton 01-1	\$27,640	\$3,249	\$27
Gettysburg 53-1	\$27,614	\$2,761	\$21
Estelline 28-2	\$27,609	\$2,579	\$19
Stanley County 57-1	\$27,589	\$2,167	\$15
Wessington Springs 36-2	\$27,580	\$3,027	\$20
Dakota Valley 61-8	\$27,579	\$2,325	\$15
Kimball 07-2	\$27,577	\$2,409	\$16
Chamberlain 07-1	\$27,562	\$2,921	\$18
Belle Fourche 09-1	\$27,550	\$2,360	\$13
Wood 47-2	\$27,514	\$3,462	\$16
Pollock 10-2	\$27,428	\$3,229	\$7
Ipswich 22-3	\$27,290	\$2,744	-\$6
Corsica 21-2	\$27,275	\$3,559	-\$9
Haakon 27-1	\$27,230	\$2,897	-\$12
Gregory 26-4	\$27,180	\$2,598	-\$14
Northwestern 56-3	\$27,167	\$2,399	-\$14
Bonesteel-Fairfax 26-5	\$27,167	\$3,698	-\$22
Howard 48-3	\$27,167	\$2,428	-\$14
McIntosh 15-1	\$27,165	\$3,245	-\$20
Deuel 19-4	\$27,140	\$2,108	-\$14
Dupree 64-2	\$27,136	\$3,857	-\$27
Conde 56-1	\$27,053	\$5,955	-\$57
Avon 04-1	\$27,043	\$2,375	-\$23
Doland 56-2	\$27,001	\$3,472	-\$39
Langford 45-2	\$26,892	\$2,746	-\$40
Woonsocket 55-4	\$26,888	\$3,386	-\$50
Parker 60-4	\$26,819	\$2,316	-\$39
Centerville 60-1	\$26,794	\$2,965	\$52
Freeman 33-1	\$26,779	\$2,325	-\$42
Bison 52-1	\$26,735	\$3,791	-\$74
Menno 33-2	\$26,674	\$2,919	-\$63
Edmunds Central 22-5	\$26,653	\$2,910	-\$64
Colman-Egan 50-5	\$26,598	\$2,618	-\$63
Veblen 45-3	\$26,484	\$3,910	-\$108
Faith 46-2	\$26,462	\$2,891	-\$82
McLaughlin 15-2	\$26,459	\$3,280	-\$93
Bristol 18-1	\$26,458	\$3,814	-\$109
Arlington 38-1	\$26,440	\$2,519	-\$73
White Lake 01-3	\$26,312	\$3,046	-\$101
Hyde 34-1	\$26,300	\$2,856	-\$96
Emery 30-2	\$26,277	\$3,092	-\$106
Hoven 53-2	\$26,254	\$3,554	-\$125
Lake Preston 38-3	\$26,236	\$3,153	-\$113
Andes Central 11-1	\$26,187	\$3,176	-\$119
Harding County 31-1	\$26,178	\$3,000	-\$113
Willow Lake 12-3	\$26,073	\$3,086	-\$127
Viborg 60-5	\$26,040	\$2,424	-\$103

School District	Average Teacher Salary	Estimated Instructional Salary and Benefits (20%) Per ADM	Salary Differential = District Average Salary - Average of All Districts Per ADM
Teacher Salaries Data FY2001			
Descending Order of Average Teacher Salary			
School District	Average Teacher Salary	Estimated Instructional Salary and Benefits (20%) Per ADM	Salary Differential = District Average Salary - Average of All Districts Per ADM
Marion 60-3	\$26,022	\$2,224	-\$95
Sully Buttes 58-2	\$25,937	\$3,005	-\$138
Deubrook 05-6	\$25,936	\$2,420	-\$111
Mount Vernon 17-3	\$25,934	\$2,524	-\$116
Clark 12-2	\$25,898	\$2,439	-\$115
Herreid 10-1	\$25,889	\$2,539	-\$120
Rosholt 54-4	\$25,883	\$3,243	-\$154
Hamlin 28-3	\$25,859	\$2,104	-\$102
Baltic 49-1	\$25,857	\$2,523	-\$122
Stickney 01-2	\$25,835	\$3,301	-\$163
Colome 59-1	\$25,825	\$3,308	-\$164
Warner 06-5	\$25,815	\$2,056	-\$103
Jones County 37-3	\$25,779	\$3,267	-\$167
Bridgewater 43-6	\$25,770	\$2,947	-\$152
Hanson 30-1	\$25,699	\$3,092	-\$167
De Smet 38-2	\$25,635	\$2,726	-\$153
Geddes 11-2	\$25,609	\$3,596	-\$205
Florence 14-1	\$25,524	\$2,478	-\$149
Kadoka 35-1	\$25,511	\$3,163	-\$191
Ethan 17-1	\$25,492	\$3,234	-\$198
Roslyn 18-2	\$25,482	\$2,761	-\$170
Isabel 20-2	\$25,440	\$2,400	-\$151
New Underwood 51-3	\$25,433	\$2,405	-\$152
Oldham-Ramona 39-5	\$25,338	\$3,528	-\$235
Wilmot 54-7	\$25,330	\$2,661	-\$178
Castlewood 28-1	\$25,313	\$2,195	-\$148
Canistota 43-1	\$25,278	\$2,443	-\$168
Agar 58-1	\$25,231	\$9,985	-\$703
Montrose 43-2	\$25,158	\$2,920	-\$213
Hurley 60-2	\$25,075	\$2,664	-\$202
Irene 63-2	\$25,062	\$2,789	-\$213
Tulare 56-5	\$24,999	\$3,469	-\$273
Leola 44-2	\$24,975	\$2,817	-\$224
Wessington 02-4	\$24,931	\$5,036	-\$409
Newell 09-2	\$24,891	\$2,483	-\$205
Elm Valley 06-2	\$24,851	\$2,667	-\$225
Bowdle 22-1	\$24,797	\$3,147	-\$271
South Shore 14-3	\$24,736	\$3,288	-\$291
White River 47-1	\$24,723	\$2,818	-\$251
Gayville-Volin 63-1	\$24,600	\$2,566	-\$240
Smee 15-3	\$24,514	\$2,814	-\$272
Artesian-Letcher 55-5	\$24,475	\$2,741	-\$269
Henry 14-2	\$24,407	\$2,211	-\$223
Northwest 52-3	\$24,388	\$6,503	-\$661
Harrold 32-1	\$24,386	\$3,412	-\$347
Wolsey 02-5	\$24,313	\$2,826	-\$295
Iroquoise 02-3	\$23,999	\$2,625	-\$306
Rutland 39-4	\$23,890	\$3,721	-\$451
Waubay 18-3	\$23,649	\$2,527	-\$331
Oelrichs 23-3	\$23,466	\$3,454	-\$478
Hitchcock 02-1	\$23,432	\$3,612	-\$505
Polo 29-2	\$22,963	\$6,764	-\$1,080
Carthage 48-2	\$22,434	\$4,404	-\$806
Waverly 14-5	\$22,376	\$2,586	-\$480
Summit 54-6	\$22,036	\$2,704	-\$545
Alpena 36-1	\$21,281	\$3,551	-\$845
Midland 27-2	\$19,994	\$2,593	-\$796

**Statistical Data For School District
Maximum Levy Capacity Per ADM
Capital Outlay and Pension
FY2001**
(see following four pages for details by district)

<i>Capital Outlay</i>		<i>Pension</i>	
Mean	\$1,076	Mean	\$108
Median	\$833	Median	\$83
Range	\$11,726	Range	\$1,172
Minimum	\$58	Minimum	\$6
Maximum	\$11,784	Maximum	\$1,178
Count	176	Count	176

Notes:

Capital Outlay calculation:

The maximum levy capacity for capital outlay was computed by multiplying the 2000 total taxable valuation by the maximum levy allowed by law of three dollars per thousand and dividing the result by the district ADM.

Pension calculation:

The maximum levy capacity for pension was computed by multiplying the 2000 total taxable valuation by the maximum levy allowed by law of thirty cents per thousand and dividing the result by the district ADM.

School District Maximum Levy Capacity Per ADM		
Capital Outlay and Pension Levies		
Descending Order of Levy Capacity Per ADM		
FY2001		
School District	Capital Outlay Max Levy/ADM	Pension Max Levy/ADM
Agar 58-1	\$11,784	\$1,178
Northwest 52-3	\$10,024	\$1,002
Carthage 48-2	\$6,598	\$660
Polo 29-2	\$6,120	\$612
Elk Mountain 16-2	\$4,256	\$426
Conde 56-1	\$2,756	\$276
Hoven 53-2	\$2,359	\$236
Wood 47-2	\$2,091	\$209
Bison 52-1	\$1,952	\$195
Hitchcock 02-1	\$1,659	\$166
Jones County 37-3	\$1,591	\$159
Harding County 31-1	\$1,590	\$159
Bristol 18-1	\$1,487	\$149
Sully Buttes 58-2	\$1,475	\$147
Haakon 27-1	\$1,399	\$140
Hecla-Houghton 06-4	\$1,392	\$139
Northwestern 56-3	\$1,369	\$137
Doland 56-2	\$1,357	\$136
Wessington 02-4	\$1,354	\$135
Selby Area 62-5	\$1,333	\$133
Plankinton 01-1	\$1,311	\$131
Edmunds Central 22-5	\$1,305	\$130
Leola 44-2	\$1,299	\$130
Rutland 39-4	\$1,272	\$127
Wakonda 13-2	\$1,272	\$127
Iroquois 02-3	\$1,259	\$126
Elm Valley 06-2	\$1,243	\$124
Harrold 32-1	\$1,241	\$124
Edgemont 23-1	\$1,240	\$124
Greater Hoyt 61-4	\$1,238	\$124
Hyde 34-1	\$1,233	\$123
Rosholt 54-4	\$1,217	\$122
Dakota Valley 61-8	\$1,212	\$121
Groton 06-3	\$1,209	\$121
Lyman 42-1	\$1,188	\$119
Big Stone City 25-1	\$1,183	\$118
Lake Hendricks 05-4	\$1,170	\$117
Langford 45-2	\$1,163	\$116
Wessington Springs 36-2	\$1,148	\$115
Geddes Community 11-2	\$1,142	\$114
Midland 27-2	\$1,137	\$114
Eureka 44-1	\$1,128	\$113
Lead-Deadwood 40-1	\$1,127	\$113
Kimball 07-2	\$1,116	\$112
Bridgewater 43-6	\$1,110	\$111
Cresbard 24-1	\$1,099	\$110
Miller 29-1	\$1,094	\$109
Oldham-Ramona 39-5	\$1,091	\$109

School District Maximum Levy Capacity Per ADM		
School District	Capital Outlay Max Levy/ADM	Pension Max Levy/ADM
McCook Central 43-7	\$1,082	\$108
Alpena 36-1	\$1,064	\$106
Greater Scott 61-5	\$1,063	\$106
Bowdle 22-1	\$1,062	\$106
Tripp-Delmont 33-5	\$1,044	\$104
Estelline 28-2	\$1,041	\$104
Centerville 60-1	\$1,031	\$103
Veblen 45-3	\$1,031	\$103
Wolsey 02-5	\$1,027	\$103
Ipswich 22-3	\$1,026	\$103
Corsica 21-2	\$1,025	\$103
Faulkton 24-2	\$1,011	\$101
Willow Lake 12-3	\$1,011	\$101
Stanley County 57-1	\$994	\$99
White Lake 01-3	\$986	\$99
Warner 06-5	\$983	\$98
Oelrichs 23-3	\$979	\$98
Clark 12-2	\$973	\$97
Stickney 01-2	\$967	\$97
Artesian-Letcher 55-5	\$947	\$95
Platte Community 11-3	\$941	\$94
Freeman 33-1	\$939	\$94
Scotland 04-3	\$922	\$92
Tulare 56-5	\$922	\$92
Custer 16-1	\$918	\$92
Alcester-Hudson 61-1	\$917	\$92
Wall 51-5	\$898	\$90
Menno 33-2	\$895	\$90
Grant-Deuel 25-3	\$886	\$89
Hill City 51-2	\$885	\$88
Hurley 60-2	\$878	\$88
Milbank 25-4	\$878	\$88
Montrose 43-2	\$873	\$87
Gayville-Volin 63-1	\$859	\$86
Colome 59-1	\$858	\$86
Elk Point-Jefferson 61-7	\$854	\$85
De Smet 38-2	\$838	\$84
Newell 09-2	\$838	\$84
Bonesteel-Fairfax 26-5	\$835	\$84
Avon 04-1	\$833	\$83
Irene 63-2	\$833	\$83
Burke 26-2	\$827	\$83
Canistota 43-1	\$822	\$82
Hanson 30-1	\$822	\$82
Beresford 61-2	\$805	\$81
Roslyn 18-2	\$805	\$80
Dell Rapids 49-3	\$801	\$80
Britton 45-1	\$800	\$80

School District Maximum Levy Capacity Per ADM		
Capital Outlay and Pension Levies		
Descending Order of Levy Capacity Per ADM		
FY2001		
School District	Capital Outlay Max Levy/ADM	Pension Max Levy/ADM
Sioux Falls 49-5	\$780	\$78
Lake Preston 38-3	\$777	\$78
Herreid 10-1	\$766	\$77
Canton 41-1	\$764	\$76
Deubrook Area 05-6	\$749	\$75
Aberdeen 06-1	\$748	\$75
Chester Area 39-1	\$745	\$75
Gettysburg 53-1	\$743	\$74
Howard 48-3	\$738	\$74
Winner 59-2	\$738	\$74
Waverly 14-5	\$733	\$73
Harrisburg 41-2	\$729	\$73
Kadoka 35-1	\$729	\$73
Gregory 26-4	\$725	\$72
Arlington 38-1	\$721	\$72
Henry 14-2	\$713	\$71
Deuel 19-4	\$710	\$71
Colman-Egan 50-5	\$707	\$71
Wilmot 54-7	\$707	\$71
Woonsocket 55-4	\$695	\$70
Chamberlain 07-1	\$694	\$69
Pollock 10-2	\$693	\$69
South Shore 14-3	\$691	\$69
Vermillion 13-1	\$682	\$68
Brandon Valley 49-2	\$673	\$67
Viborg 60-5	\$672	\$67
Baltic 49-1	\$666	\$67
Armour 21-1	\$665	\$67
Parkston 33-3	\$663	\$66
Lemmon 52-2	\$662	\$66
Tri-Valley 49-6	\$661	\$66
Emery 30-2	\$657	\$66
Brookings 05-1	\$654	\$65
Rapid City Area 51-4	\$654	\$65
Madison Central 39-2	\$647	\$65
Meade 46-1	\$647	\$65
Flandreau 50-3	\$646	\$65
Ethan 17-1	\$639	\$64
Hamlin 28-3	\$637	\$64
Bon Homme 04-2	\$633	\$63
Castlewood 28-1	\$632	\$63
Mount Vernon 17-3	\$629	\$63
Webster 18-4	\$629	\$63
Garretson 49-4	\$626	\$63
Spearfish 40-2	\$624	\$62
Faith 46-2	\$623	\$62
Watertown 14-4	\$616	\$62
Sioux Valley 05-5	\$613	\$61

School District Maximum Levy Capacity Per ADM		
Capital Outlay and Pension Levies		
Descending Order of Levy Capacity Per ADM		
FY2001		
School District	Capital Outlay Max Levy/ADM	Pension Max Levy/ADM
Marion 60-3	\$608	\$61
Yankton 63-3	\$600	\$60
Summit 54-6	\$595	\$59
McIntosh 15-1	\$591	\$59
Pierre 32-2	\$590	\$59
Parker 60-4	\$585	\$58
Lennox 41-4	\$582	\$58
Mitchell 17-2	\$573	\$57
Huron 02-2	\$566	\$57
Redfield 56-4	\$564	\$56
Elkton 05-3	\$550	\$55
Hot Springs 23-2	\$536	\$54
Isabel 20-2	\$532	\$53
West Central 49-7	\$529	\$53
Timber Lake 20-3	\$509	\$51
Andes Central 11-1	\$503	\$50
Bennett County 03-1	\$501	\$50
Waubay 18-3	\$472	\$47
Wagner Community 11-4	\$470	\$47
Florence 14-1	\$465	\$46
New Underwood 51-3	\$449	\$45
Dupree 64-2	\$443	\$44
White River 47-1	\$443	\$44
Sisseton 54-9	\$442	\$44
Belle Fourche 09-1	\$418	\$42
Mobridge 62-3	\$415	\$41
Eagle Butte 20-1	\$360	\$36
McLaughlin 15-2	\$301	\$30
Douglas 51-1	\$155	\$15
Todd County 66-1	\$128	\$13
Shannon County 65-1	\$61	\$6
Smee 15-3	\$58	\$6

Selected Small Schools Expenditures Per ADM Differences FY2001

- Bison's General Fund expenditures per ADM were \$2,649 higher than Summit's for FY2001. Some reasons for the difference are:
 - Geographically, the Bison district is over eight times larger than the Summit district. The Summit district has three bus routes to Bison's five. Also, the Summit district charged some of its transportation costs to the capital outlay fund. These differences contributed to Bison having general fund transportation expenditures that are \$226 dollars higher per student than Summit for FY2001.
 - Bison's teaching staff has more experience with an average teacher salary that is \$4,699 higher than Summit's which equates to approximately \$448 dollars per student.
 - Bison operates a rural attendance center 32 miles out of town serving 4 students with associated costs for a teacher and operating the center.
 - Bison has two more instructional staff than Summit resulting in approximately \$354 per student of additional cost.
 - Bison has a full-time librarian, Summit does not.

Selected Small Schools Comparison

Selected Statistical Data:	Summit	Bison
ADM	150.574	148.084
State Aid Adjusted ADM	181.889	178.901
Average Teacher Salary	\$22,036	\$26,735
Certified Instructional Staff	14.4	16.4
Non-Certified Instructional Staff	1.0	1.0
ADM to Instructional Staff Ratio	9.8	8.5
Transportation Method	District Operated All Students	Contracted - Only students by law (over 5 miles)
District Area in Square Miles	153	1,324
General Fund Transportation Expenditures Per ADM	\$275	\$501
Selected Other Revenues Per ADM *	\$254	\$393
Capital Outlay Taxing Capacity Per ADM	\$595	\$1,952
Pension Fund Taxing Capacity Per ADM	\$59	\$195

* Gross Receipts Tax, County Apportionment, Bank Franchise Tax, Mobile Home Tax

Comparison of Small School Revenues - FY2001

Comparison of Small School Revenues - FY2001			Summit Per ADM Amounts			Bison Per ADM Amounts			Summit - Bison Differences Per ADM		
Major Source	Minor Source	Description	General Capital Outlay	Special Education	General Capital Outlay	Special Education	General Capital Outlay	Special Education	General Capital Outlay	Special Education	General Capital Outlay
Local Taxes	Ad Valorem Taxes	\$ 927 \$ 264 \$ 4,696 \$ 51 \$ 459 \$ (3,769) \$ 213 \$ (197)									
Local Taxes	Prior Yrs Ad Valorem	\$ 14 \$ 1 \$ 2 \$ 14 \$ - \$ - \$ - \$ - \$ - \$ 1 \$ 2									
Local Taxes	Tax Deed Revenue	\$ - \$ - \$ - \$ 1 \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Local Taxes	Gross Receipts Taxes	\$ 111 \$ - \$ - \$ 246 \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Local Taxes	Penalties & Interest/Taxes	\$ 10 \$ 1 \$ 2 \$ 6 \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Local Taxes Total	Taxes Total	\$ 1,062 \$ 266 \$ 4,963 \$ 51 \$ 459 \$ (3,901) \$ 215 \$ (193)									
Local Tuition and Fees	Regular Day School Tuition	\$ - \$ - \$ - \$ 23 \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Local Earnings	Investment Earnings	\$ 163 \$ - \$ 133 \$ 7 \$ 24 \$ 30 \$ (7) \$ (24)									
Local Earnings Total	Earnings Total	\$ 163 \$ - \$ 133 \$ 7 \$ 24 \$ 30 \$ (7) \$ (24)									
Local Cocurricular	Admissions	\$ 63 \$ - \$ 70 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Local Cocurricular	Other Pupil Activity	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Local Cocurricular Total	Cocurricular Total	\$ 63 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Local Other Rev/Local	Rentals	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Local Other Rev/Local	Contributions and Donations	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Local Other Rev/Local	Other	\$ 25 \$ - \$ 30 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Local Other Rev/Local Total	Other Rev/Local Total	\$ 25 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Local County	County Apportionment	\$ 1,313 \$ 266 \$ 5,231 \$ 58 \$ 483 \$ (3,918) \$ 208 \$ (217)									
Local County Total	County Total	\$ 108 \$ - \$ 38 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Intermediate Revenue in Lieu of Taxes	Revenue in Lieu of Taxes	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Intermediate Revenue in Lieu of Taxes Total	Revenue in Lieu of Taxes Total	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Intermediate Other	Other	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Intermediate Other Total	Other Total	\$ 108 \$ - \$ 40 \$ 12 \$ 2 \$ 68 \$ (12) \$ (2)									
State Grants	State Aid	\$ 3,210 \$ - \$ 1,716 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
State Grants	State Apportionment	\$ 59 \$ - \$ 72 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
State Grants	Bank Franchise Tax	\$ 29 \$ - \$ 91 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
State Grants	Exceptional Children	\$ - \$ 232 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
State Grants Total	Grants Total	\$ 3,298 \$ - \$ 232 \$ 1,879 \$ - \$ 5 \$ 1,419 \$ - \$ 227									
State Other State Revenue	Other State Revenue	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
State Other State Revenue Total	Other State Revenue Total	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
State Total	Impact Aid	\$ 3,298 \$ - \$ 232 \$ 1,909 \$ - \$ 5 \$ 1,389 \$ - \$ 227									
Federal Grants	National Minerals	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Federal Grants	Taylor Grazing	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Federal Grants	Bankhead Jones	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Federal Grants	Class Size Reduction	\$ 20 \$ - \$ 50 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Federal Grants	Drug Fee Schools	\$ 9 \$ - \$ 10 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Federal Grants	Title I	\$ 160 \$ - \$ 260 \$ 20 \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Federal Grants	Other/Fed Govt thru State	\$ 47 \$ - \$ 51 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Federal Grants	Title VI	\$ - \$ 31 \$ - \$ 11 \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Federal Grants	Special Education IDEA	\$ - \$ 100 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Federal Grants	State Program Impr.	\$ - \$ - \$ 12 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Federal Grants	Special Education Preschool	\$ - \$ 31 \$ 134 \$ 563 \$ 20 \$ 119 \$ (327) \$ 11 \$ 15									
Federal Revenue in Lieu of Taxes	Revenue in Lieu of Taxes	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Federal Revenue in Lieu of Taxes Total	Revenue in Lieu of Taxes Total	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
Federal Grand Total	Grand Total	\$ 4,955 \$ 297 \$ 632 \$ 7,833 \$ 90 \$ 609 \$ (2,878) \$ 207 \$ 23									

Comparison of Small School Expenditures - FY2001			Summit Per ADM Amounts				Bison Per ADM Amounts				Summit - Bison Differences Per ADM			
Function	Subfunction	Description	General	Capital Outlay	Special Education	General	Capital Outlay	Special Education	General	Capital Outlay	General	Capital Outlay	General	Capital Outlay
Instruction	Regular Programs	Elementary	\$ 1,483	\$ -	\$ -	\$ 1,879	\$ 9	\$ -	\$ (396)	\$ (9)	\$ -	\$ -	\$ -	\$ -
Instruction	Regular Programs	Middle/Junior High	\$ -	\$ -	\$ -	\$ 510	\$ -	\$ -	\$ (510)	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction	Regular Programs	High School	\$ 1,431	\$ 121	\$ -	\$ 1,633	\$ 14	\$ -	\$ (202)	\$ 107	\$ -	\$ -	\$ -	\$ -
Instruction	Regular Programs	Class Size Reduction	\$ 20	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ (30)	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction	Regular Programs	Other Regular Programs	\$ -	\$ -	\$ -	\$ 223	\$ -	\$ -	\$ (223)	\$ -	\$ -	\$ -	\$ -	\$ -
	Regular Programs Total		\$ 2,934	\$ 121		\$ 4,295	\$ 23			\$ (1,361)	\$ 98			
Instruction	Special Programs	Gifted and Talented	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21	\$ -	\$ -	\$ -	\$ -
	Special Programs Total		\$ 21							\$ 21				
Instruction	Special Education	Mild/Moderate	\$ -	\$ -	\$ -	\$ 378	\$ -	\$ -	\$ 305	\$ -	\$ -	\$ -	\$ -	\$ 73
Instruction	Special Education	Severe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140	\$ -	\$ -	\$ -	\$ -	\$ (140)
	Special Education Total					\$ 378			\$ 445					\$ (67)
Instruction	Special Programs	Title I	\$ 160	\$ -	\$ -	\$ 258	\$ 20	\$ -	\$ (98)	\$ (20)	\$ -	\$ -	\$ -	\$ -
Instruction	Special Programs	Title VI	\$ -	\$ 31	\$ -	\$ 11	\$ -	\$ -	\$ (11)	\$ 31	\$ -	\$ -	\$ -	\$ -
Instruction	Special Programs	Other Special Programs	\$ 122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122	\$ -	\$ -	\$ -	\$ -	\$ -
	Special Programs Total		\$ 282	\$ 31		\$ 269	\$ 20		\$ 13	\$ 11				
	Instruction Total		\$ 3,237	\$ 152		\$ 4,564	\$ 43		\$ 1,327	\$ 109				
Support	Pupils	Attend/Social Work Serv	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ -	\$ -
Support	Pupils	Drug and Alcohol Serv	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ (10)	\$ -	\$ -	\$ -	\$ -	\$ -
Support	Pupils	Guidance Services	\$ 103	\$ -	\$ 5	\$ 155	\$ 10	\$ -	\$ (52)	\$ (10)	\$ 5	\$ -	\$ -	\$ -
Support	Pupils	Health Services	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -
Support	Pupils	Psychological Serv	\$ -	\$ -	\$ 39	\$ -	\$ -	\$ -	\$ 24	\$ -	\$ -	\$ 15	\$ -	\$ -
Support	Pupils	Speech Pathology Serv	\$ -	\$ -	\$ 95	\$ -	\$ -	\$ -	\$ 32	\$ -	\$ -	\$ 63	\$ -	\$ -
Support	Pupils	Student Therapy Serv	\$ -	\$ -	\$ 47	\$ -	\$ -	\$ -	\$ 43	\$ -	\$ -	\$ 4	\$ -	\$ -
	Pupils Total		\$ 114		\$ 186	\$ 165	\$ 10	\$ 99	\$ (51)	\$ (10)	\$ 87			
Support	Instructional Staff	Improvement of Inst Serv	\$ 51	\$ -	\$ -	\$ 27	\$ -	\$ -	\$ -	\$ 24	\$ -	\$ -	\$ -	\$ -
Support	Instructional Staff	Ed Media Services	\$ 28	\$ -	\$ -	\$ 361	\$ 9	\$ -	\$ (333)	\$ (9)	\$ -	\$ -	\$ -	\$ -
	Instructional Staff Total		\$ 79			\$ 388	\$ 9		\$ (309)	\$ (9)				
Support	General Admin	Board of Ed Services	\$ 145	\$ -	\$ -	\$ 165	\$ -	\$ -	\$ (20)	\$ -	\$ -	\$ -	\$ -	\$ -
Support	General Admin	Exec Admin Services	\$ 456	\$ -	\$ -	\$ 367	\$ 9	\$ -	\$ 89	\$ (9)	\$ -	\$ -	\$ -	\$ -
Support	General Admin	Principal Services	\$ 601	\$ -	\$ -	\$ 863	\$ 57	\$ -	\$ (262)	\$ (57)	\$ -	\$ -	\$ -	\$ -
	General Admin Total		\$ 157			\$ 1,413	\$ 14		\$ (279)	\$ (14)				
Support	Business	Fiscal Services	\$ 443	\$ -	\$ -	\$ 722	\$ 14	\$ -	\$ (226)	\$ 17	\$ -	\$ -	\$ -	\$ -
Support	Business	Op/Maint of Plant Serv	\$ 275	\$ 17	\$ -	\$ 501	\$ -	\$ -	\$ (538)	\$ 3	\$ -	\$ -	\$ -	\$ -
	Business Total		\$ 875	\$ 17		\$ 34			\$ (34)	\$ (34)				
Support	Central	Staff Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ (2)	\$ -	\$ -
	Central Total								\$ 41			\$ (41)		
Support	SPED	SPED Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ -	\$ -	\$ (14)	\$ -	\$ -
Support	SPED	SPED Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ -	\$ (25)	\$ -	\$ -
Support	SPED	Other SPED Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ (2)	\$ -	\$ -
	SPED Total		\$ 1,669	\$ 17		\$ 2,863	\$ 90		\$ 140	\$ (73)	\$ 46			
Nonprog Charges	Other	Other	\$ -	\$ -	\$ -	\$ 38	\$ -	\$ -	\$ (38)	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Total					\$ 38			\$ (38)					
Nonprog Charges Total			\$ -			\$ 38			\$ (38)					
Cocurricular	Male Activities	Male Activities	\$ -	\$ -	\$ -	\$ 90	\$ -	\$ -	\$ (90)	\$ -	\$ -	\$ -	\$ -	\$ -
	Male Activities Total					\$ 90			\$ (90)					
Cocurricular	Female Activities	Female Activities	\$ -	\$ -	\$ -	\$ 95	\$ -	\$ -	\$ (95)	\$ -	\$ -	\$ -	\$ -	\$ -
	Female Activities Total					\$ 95			\$ (95)					
Cocurricular	Transportation	Transportation	\$ -	\$ -	\$ -	\$ 61	\$ -	\$ -	\$ (61)	\$ -	\$ -	\$ -	\$ -	\$ -
	Transportation Total					\$ 61			\$ (61)					
Cocurricular	Combined Activities	Combined Activities	\$ 277	\$ -	\$ -	\$ 121	\$ -	\$ -	\$ 156	\$ -	\$ -	\$ -	\$ -	\$ -
	Combined Activities Total		\$ 277			\$ 387			\$ (90)					
	Cocurricular Total		\$ 5,183	\$ 169		\$ 564	\$ 7,832	\$ 133	\$ 585	\$ (2,649)	\$ 36	\$ (21)		
	Grand Total													

**Selected Medium Schools
Expenditures Per ADM Differences
FY2001**

- Miller's General Fund expenditures per ADM were \$1,292 higher than Sioux Valley's. Some reasons for the difference are:
 - Geographically, the Miller district is over five times larger than the Sioux Valley district. The Miller district had nine bus routes to Sioux Valley's six. Miller contracts for its busing and did not charge the allowed 15% to the capital outlay fund. Sioux Valley operates its own buses and consequently some expenditures would be out of the capital outlay fund. These differences contributed to Miller having general fund transportation expenditures that were \$363 higher per ADM than Sioux Valley.
 - Miller has separate facilities for its elementary and high schools and had two rural attendance centers. Sioux Valley is all under one roof. This likely results in lower operation and maintenance costs for Sioux Valley.
 - Miller's rural attendance centers utilized 5 instructional FTE and overall Miller had 3 more elementary teachers than Sioux Valley resulting in increased cost.
 - In FY2001 Sioux Valley did comparatively less teacher training resulting in approximately \$62 less expenditures per ADM.

Selected Medium Schools Comparison

Selected Statistical Data:	Sioux Valley	Miller
ADM	599.058	565.154
State Aid Adjusted ADM	600.244	568.352
Average Teacher Salary	\$28,874	\$28,095
Certified Instructional Staff	40.6	48.0
Non-Certified Instructional Staff	1.0	0.6
ADM to Instructional Staff Ratio	14.4	11.6
Transportation Method		
District Area in Square Miles	186	Contracted All Students
General Fund Transportation Expenditures Per ADM	\$149	1,034
Selected Other Revenues Per ADM *	\$277	\$512
Capital Outlay Taxing Capacity Per ADM	\$613	\$197
Pension Fund Taxing Capacity Per ADM	\$61	\$1,094
		\$109

* Gross Receipts Tax, County Apportionment, Bank Franchise Tax, Mobile Home Tax

Comparison of Medium School Revenues - FY2001

			Sioux Valley Per ADM Amounts						Miller Per ADM Amounts						Sioux Valley-Miller Differences Per ADM					
Major Source	Minor Source	Description	General Capital Special Education			General Capital Outlay			General Capital Outlay			General Capital Outlay			Special Education					
Local Taxes	Ad Valorem Taxes	\$ 1,339	\$ 540	\$ 278	\$ 1,983	\$ 758	\$ 514	\$ (644)	\$ (218)	\$ (236)	\$ (48)	\$ (12)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)			
Local Taxes	Prior Yrs Ad Valorem	\$ 9	\$ 3	\$ 2	\$ 57	\$ 15	\$ 9	\$ (48)	\$ (12)	\$ (236)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)		
Local Taxes	Gross Receipts Taxes	\$ 73	\$ -	\$ -	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Local Taxes	Penalties & Interest/Taxes	\$ 4	\$ 1	\$ 1	\$ 26	\$ 5	\$ 3	\$ (22)	\$ (4)	\$ (2)	\$ (4)	\$ (4)	\$ (4)	\$ (4)	\$ (4)	\$ (4)	\$ (4)	\$ (4)	\$ (4)	
Taxes Total		\$ 1,425	\$ 544	\$ 281	\$ 2,146	\$ 778	\$ 526	\$ (721)	\$ (234)	\$ (245)	\$ (35)	\$ (35)	\$ (35)	\$ (35)	\$ (35)	\$ (35)	\$ (35)	\$ (35)	\$ (35)	
Local Tuition and Fees	Regular Day School Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Local Earnings	Investment Earnings	\$ 46	\$ -	\$ -	\$ -	\$ 144	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Earnings Total		\$ 46	\$ -	\$ -	\$ 144	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Cocurricular	Admissions	\$ 36	\$ -	\$ -	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Cocurricular	Other Pupil Activity	\$ 19	\$ -	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cocurricular Total		\$ 55	\$ -	\$ -	\$ 53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Other Rev/Local	Rentals	\$ 4	\$ -	\$ -	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Other Rev/Local	Contributions and Donations	\$ 19	\$ -	\$ -	\$ 4	\$ 180	\$ 1	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15
Local Other Rev/Local	Serv Provided Other LEA	\$ -	\$ -	\$ 1	\$ 53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Other Rev/Local	Refund of Prior Years Exp	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Other Rev/Local	Day Care Services	\$ 36	\$ -	\$ -	\$ 78	\$ 15	\$ 2	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36
Local Other Rev/Local	Other	\$ 46	\$ 1	\$ -	\$ 148	\$ 195	\$ 3	\$ (32)	\$ (32)	\$ (32)	\$ (32)	\$ (32)	\$ (32)	\$ (32)	\$ (32)	\$ (32)	\$ (32)	\$ (32)	\$ (32)	\$ (32)
Local Total	Other Rev/Local Total	\$ 1,637	\$ 545	\$ 282	\$ 2,491	\$ 982	\$ 564	\$ (854)	\$ (437)	\$ (282)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intermediate County	County Apportionment	\$ 106	\$ -	\$ -	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Total		\$ 106	\$ -	\$ -	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intermediate Revenue in Lieu of Taxes	Revenue in Lieu of Taxes	\$ -	\$ -	\$ -	\$ 7	\$ 2	\$ 1	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7
Revenue in Lieu of Taxes Total																				
Intermediate Other	Other	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intermediate Total		\$ 108	\$ -	\$ -	\$ 37	\$ 2	\$ 1	\$ 71	\$ 71	\$ 71	\$ 71	\$ 71	\$ 71	\$ 71	\$ 71	\$ 71	\$ 71	\$ 71	\$ 71	\$ 71
State Grants	State Aid	\$ 2,491	\$ -	\$ -	\$ 1,903	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Grants	State Apportionment	\$ 70	\$ -	\$ -	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Grants	Bank Franchise Tax	\$ 82	\$ -	\$ -	\$ 81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Grants	Exceptional Children	\$ -	\$ -	\$ 273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants Total		\$ 2,643	\$ -	\$ 273	\$ 2,054	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Other State Revenue	Other State Revenue	\$ 5	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other State Revenue Total		\$ 5	\$ -	\$ -	\$ 273	\$ 2,056	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Total		\$ 2,648	\$ -	\$ -	\$ 273	\$ 2,056	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants	Federal Wetlands	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants	Class Size Reduction	\$ 19	\$ -	\$ -	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants	Vocational Education	\$ -	\$ -	\$ -	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants	Title I	\$ 50	\$ -	\$ -	\$ 202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants	Goals 2000	\$ 41	\$ -	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants	Other/Fed Govt thru State	\$ -	\$ 11	\$ -	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants	Title VI	\$ -	\$ 81	\$ -	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants	Special Education IDEA	\$ -	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants	Safe & Drug Free Schools	\$ -	\$ 2	\$ -	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants	Title II	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants	State Program Impr.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants	Special Education Preschool	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants	School To Work	\$ -	\$ -	\$ -	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants	Medicaid	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants Total		\$ 129	\$ 11	\$ 94	\$ 402	\$ -	\$ 87	\$ -	\$ (273)	\$ 11	\$ 7									
Federal Revenue in Lieu of Taxes	Revenue in Lieu of Taxes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Other Federal Revenue	Other Federal Revenue	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Federal Revenue Total		\$ 130	\$ 11	\$ 94	\$ 402	\$ -	\$ 91	\$ -	\$ (272)	\$ 11	\$ 3									
Federal Total Grand Total		\$ 4,523	\$ 556	\$ 649	\$ 4,986	\$ 984	\$ 894	\$ (463)	\$ (428)	\$ (245)	\$ (245)	\$ (245)	\$ (245)	\$ (245)	\$ (245)	\$ (245)	\$ (245)	\$ (245)	\$ (245)	\$ (245)

Comparison of Medium School Expenditures - FY2001										Sioux Valley Per ADM Amounts				Miller Per ADM Amounts			
Function	Subfunction	Description	General	Capital Outlay	Special Education	General	Capital Outlay	Special Education	General	Capital Outlay	Special Education	General	Capital Outlay	Special Education	General	Capital Outlay	Special Education
Instruction	Regular Programs	Elementary	\$ 1,103	\$ 52	\$ -	\$ 1,432	\$ 47	\$ -	\$ (329)	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction	Regular Programs	Middle/Junior High	\$ 355	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ 355	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction	Regular Programs	High School	\$ 823	\$ 25	\$ -	\$ 1,503	\$ 84	\$ -	\$ (880)	\$ 5	\$ (59)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction	Regular Programs	Class Size Reduction	\$ 19	\$ -	\$ 57	\$ 57	\$ -	\$ -	\$ (38)	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction	Regular Programs	Other Regular Programs	\$ 29	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 29	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -
Instruction	Regular Programs Total		\$ 2,329	\$ 87	\$ -	\$ 2,992	\$ 131	\$ -	\$ (683)	\$ (44)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction	Special Programs	Gifted and Talented	\$ 3	\$ -	\$ 8	\$ 8	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction	Special Programs Total		\$ 3	\$ -	\$ 8	\$ 8	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction	Special Education	Mild/Moderate	\$ -	\$ -	\$ 312	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112
Instruction	Special Education	Severe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 218	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (218)
Instruction	Special Education Total		\$ -	\$ -	\$ 312	\$ -	\$ -	\$ -	\$ 418	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (106)
Instruction	Special Programs	Title I	\$ 53	\$ -	\$ 185	\$ 185	\$ -	\$ -	\$ (132)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction	Special Programs	Title VI	\$ -	\$ 11	\$ 12	\$ 12	\$ -	\$ -	\$ (12)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction	Special Programs	Other Special Programs	\$ 108	\$ 8	\$ -	\$ 197	\$ -	\$ -	\$ 108	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction	Special Programs Total		\$ 161	\$ 19	\$ -	\$ 3,197	\$ 131	\$ 418	\$ (704)	\$ (25)	\$ (106)	\$ -	\$ -	\$ -	\$ 19	\$ -	\$ -
Instruction Total			\$ 2,493	\$ 106	\$ 7	\$ 7	\$ -	\$ -	\$ (7)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support	Pupils	Attend/Social Work Serv	\$ -	\$ -	\$ 85	\$ 85	\$ -	\$ -	\$ 30	\$ 1	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support	Pupils	Guidance Services	\$ 115	\$ 1	\$ 4	\$ 85	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support	Pupils	Health Services	\$ 2	\$ -	\$ 3	\$ 3	\$ -	\$ -	\$ 33	\$ -	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support	Pupils	Psychological Serv	\$ -	\$ -	\$ 79	\$ 79	\$ -	\$ -	\$ 53	\$ -	\$ 53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26
Support	Pupils	Speech Pathology Serv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support	Pupils	Audiology Services	\$ -	\$ -	\$ 40	\$ 40	\$ -	\$ -	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support	Pupils	Student Therapy Serv	\$ -	\$ -	\$ 156	\$ 95	\$ -	\$ 125	\$ 22	\$ 1	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support	Pupils Total		\$ 117	\$ 1	\$ 95	\$ 67	\$ -	\$ (62)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support	Instructional Staff	Improvement of Inst Serv	\$ 5	\$ -	\$ 40	\$ 40	\$ -	\$ -	\$ (10)	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support	Instructional Staff	Ed Media Services	\$ 141	\$ 23	\$ 23	\$ 218	\$ 5	\$ -	\$ (72)	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support	Instructional Staff Total		\$ 148	\$ 23	\$ 23	\$ 218	\$ 5	\$ -	\$ (72)	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support	General Admin	Board of Ed Services	\$ 60	\$ -	\$ 2	\$ 50	\$ -	\$ -	\$ 10	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support	General Admin	Exec Admin Services	\$ 170	\$ -	\$ -	\$ 146	\$ 1	\$ -	\$ 24	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support	General Admin	Principal Services	\$ 261	\$ 2	\$ -	\$ 254	\$ 3	\$ -	\$ 7	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support	General Admin Total		\$ 491	\$ 2	\$ 2	\$ 450	\$ 4	\$ -	\$ 41	\$ -	\$ (2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support	Business	Fiscal Services	\$ 133	\$ 1	\$ 92	\$ 92	\$ 3	\$ -	\$ 41	\$ -	\$ (2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support	Business	Facilities Acq / Const	\$ -	\$ -	\$ -	\$ 370	\$ -	\$ -	\$ (370)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support	Business	Op/Maint of Plant Serv	\$ 383	\$ 54	\$ -	\$ 645	\$ 91	\$ -	\$ (262)	\$ -	\$ (37)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support	Business	Pupil Transportation Serv	\$ 149	\$ -	\$ -	\$ 512	\$ -	\$ -	\$ (363)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support	Business Total		\$ 685	\$ 55	\$ -	\$ 1,249	\$ 484	\$ -	\$ (584)	\$ (409)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support	Central	Staff Services	\$ 1	\$ -	\$ 4	\$ 4	\$ -	\$ -	\$ (3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support	Central Total		\$ 1	\$ -	\$ 4	\$ 4	\$ -	\$ -	\$ (3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support	SPED	SPED Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ (45)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support	SPED	SPED Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ (15)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support	SPED	Other SPED Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support Total			\$ 1,420	\$ 81	\$ 158	\$ 2,016	\$ 473	\$ 185	\$ (596)	\$ (392)	\$ (27)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nonprog Charges Total	Other	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	Debt Services	Debt Services	\$ 14	\$ 34	\$ -	\$ -	\$ 386	\$ -	\$ 14	\$ -	\$ (352)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services Total			\$ 14	\$ 34	\$ -	\$ -	\$ 386	\$ -	\$ 14	\$ -	\$ (352)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cocurricular	Male Activities	Male Activities	\$ 66	\$ 10	\$ 63	\$ -	\$ -	\$ -	\$ 3	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cocurricular	Male Activities Total		\$ 66	\$ 10	\$ 63	\$ -	\$ -	\$ -	\$ 3	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cocurricular	Female Activities	Female Activities	\$ 46	\$ 1	\$ 57	\$ 3	\$ -	\$ -	\$ (11)	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cocurricular	Female Activities Total		\$ 46	\$ 1	\$ 57	\$ 3	\$ -	\$ -	\$ (11)	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cocurricular	Transportation	Transportation	\$ 20	\$ -	\$ 88	\$ 44	\$ -	\$ -	\$ (68)	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cocurricular	Transportation Total		\$ 20	\$ -	\$ 88	\$ 44	\$ -	\$ -	\$ (68)	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cocurricular	Combined Activities	Combined Activities	\$ 145	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cocurricular	Combined Activities Total		\$ 145	\$ 11	\$ 75	\$ 47	\$ -	\$ -	\$ 70	\$ -	\$ -	\$ (36)	\$ -	\$ -	\$ (6)	\$ 603	\$ (1,292)
Cocurricular Total	Grand Total		\$ 4,204	\$ 232	\$ 470	\$ 5,496	\$ 1,037	\$ 603	\$ (1,292)	\$ (805)	\$ (133)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Selected Large Schools
Expenditures Per ADM Differences
FY2001**

- Huron's General Fund expenditures per ADM were \$474 higher than Brandon Valley's in FY2001. Some reasons for the difference are:
 - The Huron district operates five elementary sites and two colony attendance centers. Brandon has just two elementary sites. This would have an impact on both the salary and O&M costs.
 - An additional \$135 per pupil of federal grants resources are received and spent by the Huron district.
 - The Brandon district has an additional \$57 in General Fund per pupil "early retirement" cost because they do not utilize a Pension Fund.
 - Busing costs were higher at the Brandon district by \$56 per pupil because they need more routes to cover the heavily populated rural areas.

Selected Large Schools Comparison

<u>Selected Statistical Data:</u>	Brandon Valley	Huron
ADM	2,510.068	2,298.126
State Aid Adjusted ADM	2,521.367	2,293.073
Average Teacher Salary	\$30,334	\$31,063
Certified Instructional Staff	135.1	147.9
Non-Certified Instructional Staff	0.0	0.7
ADM to Instructional Staff Ratio	18.6	15.5
Transportation Method	District Operated All Students	District Operated All Students
District Area in Square Miles	128	398
General Fund Transportation Expenditures Per ADM	\$173	\$117
Selected Other Revenues Per ADM *	\$313	\$116
Capital Outlay Taxing Capacity Per ADM	\$673	\$566
Pension Fund Taxing Capacity Per ADM	\$67	\$57

* Gross Receipts Tax, County Apportionment, Bank Franchise Tax, Mobile Home Tax

Comparison of Large School Revenues - FY2001				Brandon Valley Per ADM Amounts				Huron Per ADM Amounts				Brandon Valley-Huron Differences Per ADM Capital Outlay			
Major Source	Minor Source	Description		General Capital Outlay	Special Education	General Capital Outlay	Special Education	General Capital Outlay	Special Education	General Capital Outlay	Special Education	General Capital Outlay	Special Education	General Capital Outlay	Special Education
Local Taxes	Taxes	Ad Valorem Taxes	\$ 1,761	\$ 613	\$ 277	\$ 1,710	\$ 398	\$ 264	\$ 1	\$ 215	\$ 23				
Local Taxes	Taxes	Prior Yrs Ad Valorem	\$ 16	\$ 5	\$ 2	\$ 15	\$ 3	\$ 2	\$ 1	\$ 2	\$ 0				
Local Taxes	Taxes	Tax Deed Revenue	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ (3)	\$ -	\$ -				
Local Taxes	Taxes	Gross Receipts Taxes	\$ 130	\$ -	\$ -	\$ 22	\$ -	\$ -	\$ 108	\$ -	\$ -				
Local Taxes	Taxes	Other Taxes	\$ 4	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ 4	\$ 1	\$ 1				
Local Taxes	Taxes	Penalties & Interest/Taxes	\$ 3	\$ 1	\$ -	\$ 5	\$ 1	\$ 1	\$ (2)	\$ -	\$ (1)				
Local Tuition and Fees Total	Tuition and Fees	Regular Day School Tuition	\$ 1,914	\$ 620	\$ 280	\$ 1,755	\$ 402	\$ 286	\$ 159	\$ 218	\$ 24				
Local Tuition and Fees Total	Tuition and Fees	Regular Day School	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ 57	\$ 7	\$ 7	\$ (57)				
Local Transportation Fees Total	Transportation Fees	Regular Day School	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ 57	\$ 7	\$ 7	\$ (57)				
Local Earnings Total	Earnings	Investment Earnings	\$ 41	\$ -	\$ -	\$ 97	\$ -	\$ -	\$ (56)	\$ -	\$ -				
Local Cocurricular Total	Cocurricular	Admissions	\$ 25	\$ -	\$ -	\$ 14	\$ -	\$ -	\$ 11	\$ -	\$ -				
Local Cocurricular Total	Cocurricular	Other Pupil Activity	\$ 6	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ (4)	\$ -	\$ -				
Local Other Rev/Local Total	Other Rev/Local	Rentals	\$ 15	\$ -	\$ -	\$ 24	\$ -	\$ -	\$ 7	\$ -	\$ -				
Local Other Rev/Local	Other Rev/Local	Contributions and Donations	\$ 1	\$ 3	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -				
Local Other Rev/Local	Other Rev/Local	Judgments	\$ 2	\$ 1	\$ -	\$ 27	\$ -	\$ 0	\$ (12)	\$ 8	\$ (0)				
Local Other Rev/Local Total	Other Rev/Local Total	Other	\$ 15	\$ 8	\$ -	\$ 43	\$ -	\$ 0	\$ (10)	\$ 12	\$ (0)				
Local County Total	County	County Apportionment Lease/County-Owned Land	\$ 33	\$ 12	\$ 280	\$ 1,919	\$ 402	\$ 313	\$ 118	\$ 230	\$ (33)				
Intermediate County Total	County	Revenue in Lieu of Taxes	\$ 64	\$ -	\$ -	\$ 72	\$ -	\$ -	\$ (8)	\$ -	\$ -				
Intermediate Revenue in Lieu of Taxes Total		Revenue in Lieu of Taxes Total	\$ 64	\$ -	\$ -	\$ 72	\$ -	\$ -	\$ (8)	\$ -	\$ -				
Intermediate State Total	State	State Aid	\$ 1,876	\$ -	\$ -	\$ 1,995	\$ -	\$ -	\$ (119)	\$ -	\$ -				
State Grants	Grants	State Apportionment	\$ 70	\$ -	\$ -	\$ 72	\$ -	\$ -	\$ (2)	\$ -	\$ -				
State Grants	Grants	Bank Franchise Tax	\$ 104	\$ -	\$ -	\$ 16	\$ -	\$ -	\$ 88	\$ -	\$ -				
State Grants	Grants	Exceptional Children	\$ -	\$ -	\$ 220	\$ -	\$ -	\$ 418	\$ -	\$ -	\$ (198)				
State Grants Total	Grants	Other Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
State Other State Revenue Total	Other State Revenue	Other State Revenue	\$ 2,050	\$ -	\$ 220	\$ 2,083	\$ -	\$ 418	\$ (33)	\$ -	\$ (198)				
State Total	Grants	Tech Challenge Grant	\$ 4	\$ -	\$ -	\$ 79	\$ -	\$ -	\$ (15)	\$ -	\$ -				
Federal Grants	Grants	Other/Fed Govt thru State Class Size Reduction	\$ -	\$ -	\$ -	\$ 59	\$ -	\$ -	\$ (119)	\$ -	\$ -				
Federal Grants	Grants	Vocational Education	\$ 17	\$ -	\$ -	\$ 34	\$ -	\$ -	\$ (2)	\$ -	\$ -				
Federal Grants	Grants	K-12 Tech Prep	\$ -	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ 88	\$ -	\$ -				
Federal Grants	Grants	Nati Endowment for Arts	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Federal Grants	Grants	Title I	\$ 18	\$ -	\$ -	\$ 144	\$ -	\$ -	\$ 126	\$ -	\$ -				
Federal Grants	Grants	Title VI	\$ -	\$ 10	\$ -	\$ 15	\$ -	\$ -	\$ (15)	\$ 10	\$ -				
Federal Grants	Grants	Special Education IDEA	\$ -	\$ -	\$ 63	\$ -	\$ -	\$ 97	\$ -	\$ -	\$ (34)				
Federal Grants	Grants	Drug Fee Schools	\$ -	\$ -	\$ -	\$ 16	\$ -	\$ 5	\$ (16)	\$ -	\$ (5)				
Federal Grants	Grants	Safe & Drug Free Schools	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8	\$ -	\$ -				
Federal Grants	Grants	Title II	\$ 5	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ (4)	\$ -	\$ -				
Federal Grants	Grants	Goals 2000	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ (3)	\$ -	\$ -				
Federal Grants	Grants	State Program Impr.	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -				
Federal Grants	Grants	Workforce Investment Act	\$ -	\$ -	\$ -	\$ 20	\$ -	\$ -	\$ (20)	\$ -	\$ -				
Federal Grants	Grants	School To Work	\$ 2	\$ -	\$ -	\$ 54	\$ -	\$ -	\$ (52)	\$ -	\$ -				
Federal Grants	Grants	Special Education Preschool	\$ -	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7				
Federal Grants	Grants	Medicaid	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3				
Federal Grants	Grants	Absistence Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Federal Grants	Grants	Compr Health Education	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ (1)	\$ -	\$ -				
Federal Grants Total	Grants	Other Federal Revenue	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ -				
Federal Other Federal Revenue Total		Other Federal Revenue	\$ 59	\$ 10	\$ 73	\$ 363	\$ -	\$ 102	\$ 3	\$ -	\$ -	\$ (29)			
Federal Total/Grand Total		Grand Total	\$ 4,210	\$ 642	\$ 574	\$ 4,444	\$ 402	\$ 833	\$ (234)	\$ 240	\$ (259)				

Comparison of Large School Expenditures - FY2001									
Function	Subfunction	Description	Brandon Valley Per ADM Amounts			Huron Per ADM Amounts			Brandon Valley-Huron Differences Per ADM Capital Outlay
			General Capital Outlay	Special Education	General	Capital Outlay	Special Education	General	
Instruction	Regular Programs	Elementary	\$ 1,045	\$ 34	\$ 1,121	\$ 8	\$ -	\$ (76)	\$ 26
Instruction	Regular Programs	Middle/Junior High	\$ 573	\$ 37	\$ 610	\$ 5	\$ -	\$ (37)	\$ 32
Instruction	Regular Programs	High School	\$ 733	\$ 27	\$ 799	\$ 50	\$ -	\$ (66)	\$ (23)
Instruction	Regular Programs	Class Size Reduction	\$ 19	\$ -	\$ 40	\$ -	\$ -	\$ (21)	\$ -
Instruction	Regular Programs	Gifted and Talented	\$ 2,370	\$ 98	\$ 2,570	\$ 63	\$ -	\$ (200)	\$ 35
Instruction	Special Programs		\$ 3	\$ -	\$ 14	\$ -	\$ -	\$ (11)	\$ -
Instruction	Special Programs Total		\$ 3	\$ -	\$ 14	\$ -	\$ -	\$ (11)	\$ -
Instruction	Special Education	Mild/Moderate	\$ -	\$ 3	\$ 156	\$ -	\$ 3	\$ 180	\$ -
Instruction	Special Education	Severe	\$ -	\$ 3	\$ 126	\$ -	\$ 3	\$ 240	\$ -
Instruction	Special Education Total		\$ -	\$ 3	\$ 282	\$ -	\$ 3	\$ 420	\$ -
Instruction	Special Programs	Title I	\$ 37	\$ -	\$ 139	\$ -	\$ -	\$ (102)	\$ -
Instruction	Special Programs	Title VI	\$ -	\$ 10	\$ 15	\$ -	\$ -	\$ (15)	\$ 10
Instruction	Special Programs	Other Special Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction	Special Programs Total		\$ 37	\$ 10	\$ 154	\$ -	\$ -	\$ (117)	\$ 10
Instruction Total									
Support	Pupils	Attend/Social Work Serv	\$ 8	\$ -	\$ 282	\$ 2,738	\$ 66	\$ 420	\$ 45
Support	Pupils	Guidance Services	\$ 91	\$ 1	\$ -	\$ 16	\$ -	\$ (8)	\$ -
Support	Pupils	Health Services	\$ 25	\$ -	\$ 129	\$ -	\$ -	\$ (38)	\$ 1
Support	Pupils	Psychological Serv	\$ -	\$ -	\$ 24	\$ 6	\$ -	\$ 10	\$ -
Support	Pupils	Speech Pathology Serv	\$ -	\$ -	\$ 64	\$ -	\$ -	\$ 52	\$ (6)
Support	Pupils	Student Therapy Serv	\$ -	\$ -	\$ 64	\$ -	\$ -	\$ 46	\$ -
Support	Pupils Total		\$ 124	\$ 1	\$ 152	\$ 166	\$ 195	\$ (42)	\$ 1
Support	Instructional Staff	Improvement of Inst Serv	\$ 76	\$ -	\$ -	\$ 93	\$ 1	\$ -	\$ (17)
Support	Instructional Staff	Ed Media Services	\$ 120	\$ 7	\$ -	\$ 173	\$ 62	\$ -	\$ (53)
Support	Instructional Staff Total		\$ 196	\$ 7	\$ -	\$ 266	\$ 63	\$ -	\$ (70)
Support	General Admin	Board of Ed Services	\$ 31	\$ -	\$ -	\$ 33	\$ -	\$ (2)	\$ -
Support	General Admin	Exec Admin Services	\$ 102	\$ 3	\$ -	\$ 60	\$ -	\$ 42	\$ 3
Support	General Admin	Principal Services	\$ 270	\$ 34	\$ -	\$ 307	\$ -	\$ (37)	\$ 34
Support	General Admin	Other School Admin	\$ 21	\$ 8	\$ -	\$ -	\$ -	\$ 21	\$ 8
Support	Business	Fiscal Services	\$ 56	\$ -	\$ -	\$ 69	\$ -	\$ -	\$ (13)
Support	Business	Facilities Acq / Const	\$ -	\$ -	\$ -	\$ 13	\$ -	\$ -	\$ (13)
Support	Business	Op/Maint of Plant Serv	\$ 582	\$ 162	\$ -	\$ 637	\$ 89	\$ -	\$ (55)
Support	Business	Pupil Transportation Serv	\$ 173	\$ 63	\$ -	\$ 117	\$ 47	\$ -	\$ 56
Support	Business	Food Services	\$ -	\$ -	\$ -	\$ 13	\$ -	\$ -	\$ (13)
Support	Business	Internal Services	\$ -	\$ -	\$ -	\$ 22	\$ 2	\$ -	\$ (22)
Support	Business Total		\$ 811	\$ 225	\$ -	\$ 858	\$ 151	\$ -	\$ (47)
Support	Central	Staff Services	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ (2)	\$ -
Support	Central Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2)	\$ -
Support	SPED	SPED Admin Costs	\$ -	\$ -	\$ 37	\$ -	\$ 51	\$ -	\$ -
Support	SPED	SPED Transportation	\$ -	\$ -	\$ 7	\$ -	\$ 16	\$ -	\$ (9)
Support	SPED Total		\$ -	\$ -	\$ 44	\$ -	\$ 67	\$ -	\$ (23)
Support Total	Nonprog Charges	Early Retirement	\$ 1,555	\$ 278	\$ 196	\$ 1,692	\$ 214	\$ 262	\$ 64
Support Total	Nonprog Charges Other	Early Retirement	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ 57	\$ -
Support Total	Nonprog Charges Total	Early Retirement Total	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ (2)	\$ -
Debt Services Total	Debt Services	Debt Services	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ 55	\$ -
Debt Services Total	Debt Services Total		\$ -	\$ -	\$ -	\$ 60	\$ -	\$ -	\$ (60)
Cocurricular	Male Activities	Male Activities	\$ 47	\$ 7	\$ -	\$ 80	\$ -	\$ -	\$ (33)
Cocurricular	Male Activities Total		\$ 47	\$ 7	\$ -	\$ 80	\$ -	\$ 55	\$ -
Cocurricular	Female Activities	Female Activities	\$ 42	\$ 3	\$ -	\$ 71	\$ -	\$ -	\$ (29)
Cocurricular	Female Activities Total		\$ 42	\$ 3	\$ -	\$ 71	\$ -	\$ 55	\$ -
Cocurricular	Transportation	Transportation	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ 12	\$ -
Cocurricular	Transportation Total		\$ 12	\$ -	\$ -	\$ -	\$ -	\$ 12	\$ -
Cocurricular	Combined Activities	Combined Activities	\$ 49	\$ 4	\$ -	\$ 63	\$ 12	\$ -	\$ (14)
Cocurricular	Combined Activities Total		\$ 49	\$ 4	\$ -	\$ 63	\$ 12	\$ 55	\$ (8)
Cocurricular Total	Other Financing Uses	Operating Transfers Out	\$ 150	\$ 14	\$ -	\$ 214	\$ 12	\$ -	\$ (64)
Cocurricular Total	Other Financing Uses Total		\$ -	\$ 286	\$ -	\$ -	\$ -	\$ -	\$ 286
Other Uses Total	Other Financing Uses Total		\$ -	\$ 286	\$ -	\$ -	\$ -	\$ -	\$ 286
Other Uses Total	Grand Total		\$ 4,172	\$ 689	\$ 478	\$ 4,646	\$ 352	\$ 682	\$ (474)
Other Uses Total	Grand Total								\$ 337
Other Uses Total	Grand Total								\$ (204)